INDEX TO THE CIRCULAR ORDERS

OF THE

BOARD OF REVENUE, LOWER PROVINCES,

FOR 1886 AND 1887.

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Further instructions regarding the preparation of the plus minus memorandum at the foot of table V of the quarterly return No. XIV, prescribed in paragraph 10 of the Board's Circular order No. 3, of September 1886	March "	3	27
Advance fees for shops settled to be included in the demand of the quarter on account of which they are to be levied, as well as the fees leviable under sections 29 and 30 of Act VII (B.C.) of 1878	" "	3	28
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Revised Opium—for regulating the matters specified in sections 5 and 13 of the Opium Act, 1878	March 1887	8	38-108
Publicity to be given to the—for the grant of rewards to informers for bringing to light evasions of Stamp Law ...	August "	6	152
Correction made in the table of selling prices of opium given in clause 10 of the Board's Subsidiary Opium—	October "	3	168
Attention of revenue officers drawn to the—for the custody, supply and sale of stamps of all descriptions published at pages 738 to 743, part I of the *Calcutta Gazette*, dated 17th August 1887	December "	10	188
Rules, Land Acquisition—			
Officers employed in acquiring lands are to keep a register of land acquisition cases in prescribed form V	" "	7	186-87
Rum—*Vide* "Shajehanpore Rum."			
Sale—			
Details connected with the—of surplus lands belonging to a State Railway should be intimated to the Manager of the Railway	February 1886	3	6
For arrears of revenue. Form of notice prescribed	September "	1	79
Appeals or references connected with annulment of—of estates for recovery of arrears of land revenue, &c., should be promptly disposed of by Commissioners	December 1887	3	180-81
For arrears of revenue. Endeavour should be made to prevent —of estates in consequence of rejection of money-order on technical grounds	" "	4	181-82
Sale Law—			
Circulating the facts of a case indicating the spirit in which the—should be administered	August "	2	149-51
Salt—			
Return No. XLVI (District—Administration Report) to be submitted in future by district officers to Commissioners only	June 1886	2	45
Board's miscellaneous Form No. 11 (Monthly return to be submitted on the 1st of each month under rule 47 of the—rules by wholesale and atrafee rowanadars to District Revenue Officers), prescribed	February 1887	2	21
Board's—miscellaneous Form No. 10, abolished	" "	2	21

SUBJECT.	Month and year.	No.	Page.
Security—			
Addition of a rule as foot-note to Form B appended to the rules made under section 10 of Act XIX of 1883 in section IV, chapter VII of Board's Rules, volume I, requiring description, in the marginal specification, of property tendered as—	January 1886	5	4
Servants—*Vide* "Public Servants."			
Service Lands—			
Purchase of lands in lieu of—acquired—*Vide* "Acquisition of Land."			
Service of Notice—			
How notice to be served in cases under Public Demands Recovery Act VII (B.C.) of 1880	July "	1	49-50
Settlement—			
Commissioners should mention in their future Land Revenue annual reports whether the present proceedings of—of lands are susceptible of improvements	December 1887	4	181-82
Settlement of Excise Shops—			
Instructions regarding the—for 1886-87 with a view of securing full competition at the auction sale of them	March 1886	13	18
Annual settlement proposals of excise shops to be submitted to Board on or before 15th January of every year ...	September 1887	3	158
Alterations made in clause 7, section II on page 70 of Excise Manual, regarding the—	" "	3	158
Instructions regarding the annual—	" "	3	158-59
Shajehanpore Rum—			
Rules for importation into Bengal of spirits manufactured at Shajehanpore in the North-Western Provinces	" 1886	4	98-104
Skeleton Forms—			
Denoting of one anna stamp duty on—	March "	3	12-13
Shops—			
Commissioners and District Officers requested to see that the orders of Government regarding early closing of liquor—are enforced	" "	14	19
Hour for closing liquor—	June "	3	47
Instructions for the annual auction sales for excise— ...	July "	3	50
Value of every proposed excise shop for settlement how to be ascertained	" "	5	52
Spirits—			
Manufactured in sudder distilleries to be tested only once after distillation when cooled	June "	4	47
Stamps—			
Exemption from stamp duty of bills exceeding Rs. 20 on account of grants by Government to aided schools	April 1886	4	25

SUBJECT.	Month and year	No.	Page.
Stamps—*concluded.*			
Calling attention of District Officers that petitions of various descriptions which are liable to stamp duty are received by them without having the proper stamp affixed to them ...	May 1886	3	41
Interpretation of rule VIII of the rules for the custody, distribution and sale of postage stamps, published at pages 37 to 42 of Board's Stamp Manual, regarding sale of postage —to official vendors	July "	7	57
Notification of the Government of India making an addition to rule 9 (*a*) of the—Rules	" "	8	57-58
Notification of the Government of India empowering the Superintendent in the office of the Superintendent of Stamps, Lahore, to initial any label or labels and attach his signature to any instrument immediately under the labels during the absence of the Superintendent of Stamps from Lahore ...	September "	5	105
Rules for the sale of one-anna revenue or receipt—by the Post Office	December "	4	118-19
Post Office to undertake the sale of one-anna revenue or receipt —in the same way as postage stamps	" "	4	118-19
Board delegate to Commissioners of Revenue the power of allowing refunds or renewals of spoilt or useless non-judicial stamps or the repurchase of such stamps when not required...	March 1887	4	34
From 1st April 1887 no court-fee stamps above the value of Rs. 50 each to be sold by licensed vendors throughout the Lower Provinces	" "	5	37
Interpretation of article 13 (*b*) of Schedule II of Act I of 1879, regarding leases executed in the case of cultivators ...	" "	6	37
Re-examination of registered documents and documents bearing court-fee stamps not necessary	May "	4	118
Check to be exercised over rough usage of punches	July "	9	146
Income-tax Assessors and Assessor-Inspectors to participate in stamp rewards like other persons for detecting cases of evasion to affix one-anna receipt stamps	August "	6	152
Publicity to be given to the rule for the grant of rewards to informers for bringing to light evasions of Stamp Law ...	" "	6	152
Cheques drawn by the Chairman of a Local or District Board on account of grants to aided schools are liable to stamp duty when the amount exceeds Rs. 20	September "	5	162
Opinion of the Advocate-General regarding the stamp duty payable on a power-of-attorney	" "	7	162-63
Revenue officers requested to report to the Board prosecutions for evasion of the Stamp Law	November "	5	177
Evasion of Stamp Law in respect to one-anna revenue stamps ...	December "	18	193
Stamp Manual—			
Addition made to the end of table II, appendix C of chapter VII of—, limiting stamp duty to one anna on petition to Collector under section 25, Act II of 1886, to have an income tax assessment reduced or cancelled	February 1886	5	7
Addition made to the end of table I, appendix C of chapter VII of the—, remitting stamp duty on deed of dower executed on the occasion of a marriage between Mahomedans ...	" "	6	7-8
Addition made to the end of table II, appendix C of Chapter II of—, remitting stamp duty on certain documents ...	" "	7	8-9
Alterations made in rule 7, section II of—, regarding the denoting of one-anna stamp duty on skeleton forms of instruments	March "	3	12-13
Addition made to the end of table I, appendix C of chapter VII of—, regarding limitation of stamp duty on a deed of a charter party containing a clause as to the payment of compensation in case of breach of the contract evidenced thereby	" "	6	14

Subject.	Month and year.	No.	Page.
Stamp Manual—*continued.*			
Addition made to the end of table I, appendix C of chapter VII of—, reducing to a fixed stamp duty of one rupee on a deed of re-insurance effected by an Insurance Company which has granted a policy of insurance against loss by fire with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby	March 1886	10	17
Addition made to the end of table I, appendix C of chapter VII of—, remitting stamp duty on agreements under section 35 (1) of the Indian Emigration Act, 1883	April "	5	28
Addition made to the end of table I, appendix C of chapter VII of—, regarding remission of stamp duty on agreements made under section 9 (2) of Act II of 1886	" "	11	32-33
Addition made to the end of table I, appendix C of chapter VII of the—, regarding exemption from stamp duty of the debentures of the Commissioners for making Improvements in the Port of Calcutta	May "	5	41-42
Addition made to the end of table I, appendix C of chapter VII of the—, regarding exemption from stamp duty of debentures of the Corporation of the Town of Calcutta ...	" "	6	42-43
Addition made to rule 10 (*b*), section II of chapter III, page 5 of—, empowering the Deputy Collector and the Superintendent of the Stamp Department of the Calcutta Collector's Office, as well as the Collector, to initial any label or labels, and to attach their signatures to any instrument immediately under the labels	July "	6	56
Addition made to clause *a* of rule 9, section II of—	" "	8	58
Addition made to the end of table I, appendix C of chapter VII of—, exempting from stamp duty of the debentures of the Port Commissioners bearing date the 15th February 1886	July "	9	58-59
Addition made to rule 10 (*b*), section II, chapter VII, page 5 of—	September "	5	105
Addition made to the end of table I, appendix C of chapter VII of—, regarding exemption from stamp duty of the debentures of the Commissioners for making Improvements in the Port of Calcutta, whether on issue, renewal, subdivision or consolidation	November "	2	113
Addition made to the end of table II, appendix C of chapter VII of—, limiting to one anna the fee payable under the Court-fees Act, 1870, on a copy of an order passed under section 26 of Act II of 1886	" "	2	114
Addition made to rule 22, section XIII, page 36 of—	February 1887	1	21
Addition made to the end of table I, appendix C of chapter VII of—, regarding re-insurance effected by an Insurance Company which has granted a policy of sea insurance with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby	" "	3	22
Corrections made in rule 2, section X of—, delegating the power to the Commissioners of allowing refunds or renewals of spoilt or useless non-judicial stamps	March "	4	34
Substitution of certain words in line 2 of rule 16, section III of—, regarding the sale of court-fee stamps above the value of Rs. 50 each by licensed vendors	" "	5	37
Addition made to the end of table I, appendix C of chapter VII of—, regarding remission of stamp duty on indemnity bonds or agreements given to Railway authorities by consignees in respect of the delivery of articles carried at half parcels rates	October "	3	168
Addition made to rule 10 (*b*), section 2, chapter III, page 5 of—	November "	4	174-75

SUBJECT.	Month and year.	No.	Page.
Stamp Manual—*concluded.*			
Rules for the custody, supply and sale of stamps of all descriptions published at pages 738 to 743, Part I of the *Calcutta Gazette*, dated 17th August 1887, are to be considered as being in force in place of the corresponding rules contained in VI, VII, VIII, and IX of—, pages 16 to 22	December 1887	10	188
Addition made to the end of table I, appendix C of chapter VII of—, remitting stamp duty on receipts given by opium cultivators or their representatives, and by lumberdars and khattadars in the Behar and Benares Agencies for money paid to them by Government as advances for the cultivation of opium	" "	12	189
Addition made to the end of table II, appendix C of chapter VII of—, remitting stamp duty on application presented by any person for the return of a document filed by him in any court	" "	13	189
Addition made to the end of table I, appendix C of chapter VII of—, remitting stamp duty on certain instruments ...	" "	19	193-94
State Railways—			
Acquisition of land for—*Vide* "Acquisition of Land."			
Sale of surplus lands of—*Vide* "Sale."			
Stationery—			
Revised list showing the order and dates of submission of indents for forms to, and of supply by, the Stationery Office; also the dates on which indents are to be forwarded to, and forms received from, the press	August 1886	3	63-64
Addition made to the above	February 1887	5	24
Substitution of a revised list showing the order and dates of submission of indents for forms to, and of supply by, the Stationery Office; also the dates on which Indents are to be forwarded to, and received from, the press for the list annexed to the Board's circular order No. 3 of August 1886...	August "	8	153-55
Stores—			
Return of valuable ordnance and other—*Vide* "Periodical Returns."			
Surplus Lands—			
Sale of—*Vide* "Sale."			
Talook—			
Meaning of the word—as used in the Regulations explained ...	January 1886	4	3-4
Ten per cent. deduction from collections of Government estates—			
Classes of estates from which this deduction is leviable defined Should not be levied from estates, the property of individuals, which are settled for definite period with the proprietors ...	July 1887	3	142
Tidal Rivers—			
Fisheries of—*Vide* "Fisheries."			
Tour—			
Board's circular letter No. 32A, dated 9th January 1879, requiring intimation of the movements of each divisional officer during his cold weather—, cancelled	July "	2	141-2

Subject.	Month and year.	No.	Page.
Wards' Manual—			
Corrections made in—connected with revision of form of return No. XXXII	February 1886	2	5-6
Wards' and Attached Estates—			
Punctual payment of land revenue of—by Collectors or Managers, enjoined	January „	3	3
Punctual payment of land revenue by Managers of—, enjoined	December „	3	118
Failure on the part of Managers of—to pay revenue and cesses due from solvent estates at the March kist of 1887 will be severely noticed by Government	January 1887	4	14-15
Waste Lands—			
Haoladari lease of small plots of—Form of—*Vide* "Haoladari Lease."			
Zemindari Dak Cess—			
No provision has been made for remitting—by revenue money-order form. Persons wishing to remit—by money-order are required to make use of the ordinary form	August „	5	152

M. D'S. & others—Reg. No. 17873J—600—22-6-88.

REVENUE CIRCULARS.

JANUARY 1886.

H. A. COCKERELL, ESQ., C.S.I.

No. 1.

UNDER orders of Government the existing clause 54 A, section I, chapter IV, volume I of the Board's rules is cancelled, and the following rule is substituted in its place :—

"54 A. Whenever land is acquired for municipalities, district or local boards, or other public bodies, the cost of establishment, including therein a proportionate share of the salary of the Deputy Collector employed on the work, shall be separately estimated for, and proceedings shall not be commenced until the amount of the estimate, inclusive of the estimated cost of establishment, has been paid into the Treasury."

2. Circular order No. 4 of February 1884 is cancelled.

No. 2.

ADD the following as clause 4 *(a)* in section XVI, page 108 of the Excise Manual. The Collector may grant to any medical practitioner residing within his district a license in Form I, page 19 of the Excise Manual, *mutatis mutandis*, for the possession and retail of bhang for medical purposes only, provided that such practitioner shall not have in his possession at one time more than five seers of bhang.

W. M. D'C. & H. L. G.—Reg. No. 14465J—28-21-1-86.

JANUARY 1886.

Mr. Reynolds.

No. 3.

Special attention is directed to paragraph 3 of the Government resolution on the Board's Annual Report on Wards' and Attached Estates for the year 1884-85, which is reproduced below, and to the Board's circular order No. 8, of October 1881, impressing upon Collectors and managers of estates the necessity of being careful to see that the land revenue is punctually paid.

Paragraph 3 of the Government Resolution—"Payment of Government revenue, of rent to superior landlords and of debts.—Payments, both of revenue due to Government and of rent due to superior landlords, fell short of the current demands of the year, the balances under each head being heaviest in the Dacca Division. The punctual payment of these demands has been frequently insisted upon by the Lieutenant-Governor. Even if no higher consideration were involved, punctual payment of the State dues should be regarded as imperative, because of the unremunerated services rendered to those estates by the district and other higher officers of Government. Sir Rivers Thompson understands the Board to take a decided view on this matter, and he begs they will have it enforced."

No. 4.

Attention is drawn to the following instructions, which are issued after consultation with the legal advisers of Government, and should be inserted as clause 1, section VIII, chapter XIV, volume I of the Board's Rules:—

Section VIII.

1. The registration of a fractional share in a taluk or other dependent tenure, or the registration of a tenure which consists of an undivided fractional share of an estate, is inadmissible under

sections 38 and 40, Act XI of 1859. It is not unusual for an owner of an undivided fraction of an estate to make an assignment of his rights and interests in consideration of a fixed annual payment and to call the assignee's interest a taluk, but this is a misuse of the word. The assignee enjoys a certain fractional interest in the rents paid by the ryots and nothing more; he is not a talukdar within the meaning of the Regulations. The particulars which section 40, Act XI of 1859, requires to be set out in a petition for registration clearly show the intention of the Legislature as to the nature of the subject which it was intended to protect by the two systems of registration. Everything indicates a definite area of land with a local situation. There is nothing to show that the Legislature was concerned for the protection of assignees of fractional interests in rents. The words "as far as ascertainable" provide for inaccuracy or omission in the prescribed details, but cannot be strained so as to neutralise the whole section and to admit subjects altogether different from those the particulars of which are clearly set out.

No. 5.

UNDER the orders of Government the following additional rule is inserted as a foot-note to Form B appended to the rules made under section 10 of the Land Improvement Loans Act, XIX of 1883, in section IV, chapter VII of the Board's Rules, volume I:—

Both the land to be improved and all immovable property hypothecated as collateral security, whether by the borrower himself, or by a surety or sureties, shall be described in the marginal specification as nearly as possible in the manner prescribed in section 21 of the Indian Registration Act, 1877.

W. M. D'C.—Reg. No. 15340J—28—6 2-86.

FEBRUARY 1886.

MR. REYNOLDS.

No. 1.

In rule 8 of the rules under the Agriculturists' Loans Act No. XII of 1884, in section IVA, chapter VII of the Board's rules, volume I, for the words "the date of the instalment," *read* "the date of the first instalment."

No. 2.

In order that a check may be exercised over the four annas rate which is levied from wards' and other estates under rule 18, section IV, chapter IX, page 270, volume II of the Board's rules, the form of return No. XXXII, prescribed by circular order No. 3 of October 1880, has been revised. The revised form can be obtained on indent from the Superintendent of Stationery, and should be used by all district officers from the current year.

2. In rule 8 of the Board's rules, volume II, chapter IX, section IV, page 268, for the words "An annual return for the management rate only in the form No. XXXII, page 300, volume I, Board's rules, will be submitted by each Collector, both to the Commissioner and Board, shewing the receipts and disbursements of the rate in his district," read the words "An annual return in the form No. XXXII, page 300, volume I, Board's rules, will be submitted by each Collector in duplicate, shewing the receipts and disbursements of the general management rate and the receipts of the rate for defraying part of the expense of treasury establishments."

In the same rule, for the words "this rate on account of his office, substitute the words "the management rate on account of his office."

3. In the heading of this return in page 300, volume I of the Board's rules, after the words "attached estates," add the words "and receipts of the rate for defraying part of the expense of treasury establishments."

4. Similar corrections should be made in the corresponding sections of the Wards' Manual and in Board's circular order No. 3 of October 1880.

H. A. COCKERELL, ESQ., C.S.I.

No. 3.

The following rule should be added as clause 6, part 2, section II, chapter IV of the Board's rules, volume I.

6. When surplus land belonging to a State Railway is sold, intimation of the fact and details of the same, with the amount realised, should, at the time, be sent to the Manager of the Railway.

No. 4.

Clause 55, section I, chapter IV of the Board rules, volume I, should be amended as follows:—

After the end of the first sentence, add:—

In the case of State Railways, application should be made to the Engineer-in-Chief for the credits required.

2. The following rules should be added as clauses 1 and 2, part 2, section II, chapter IV of the Board's rules, volume I.

1. Acquisition work should not be delayed because sanction has not been specifically accorded to the estimate of cost of taking up the land prepared by the revenue officers. The Secretary of State's general sanction to the estimate of the entire cost of the line covers this and all other detailed estimates. The Engineer-in-Chief includes the Collector's estimate of the market value of the land and cost of acquisition in his estimate of the total cost of the railway, and the Secretary of State's sanction to the whole estimate covers the cost of the land, which is only a fraction of the entire cost of the undertaking.

Land acquisition officers employed in taking up land for railways, although under the direct orders of the District or as regards procedure and purely revenue matters, should regular communication with the railway authorities con- upon such subjects as when and where land should have y of acquisition and upon questions of funds.

The numbers of clauses 1 to 3 of the present rules should red to 3 to 5, and of 4 and 5 to 7 and 8. Clause 6 is bed by circular order No. 3 of this series.

No. 5.

'ith reference to the notification of the Government of India noted in the margin, and issued under section 35 of the Court Fees Act, 1870, the following should be added to chapter VII, volume II of the Board's rules, and to the rules for the guidance of officers d in the administration of the Stamp Department.

91, dated 5th 1886, published 3, part 1 of the *of India*, dated uary 1886.

he end of table II, appendix C of chapter VII, volume II Board's rules, and of the rules for the guidance of stamp , add—

ESCRIPTION OF DOCUMENT.	Stamp fee remitted or reduced.	Number and date of notification.
to the Collector under section 25, of 1886, to have an assessment re- r cancelled.	Limited to one anna, whatever may be the amount of the assessment to which the petition relates.	No. 594, dated 5th February 1886, Act VII of 1870, section 35.

No. 6.

'ith reference to the notification of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, the following should be added to chapter VII, volume II of the Board's rules, and rules for the guidance of officers engaged in the administra- the Stamp Department.

35, dated 19th 1886, published 8, part 1 of the *of India*, dated ruary 1886.

To the end of table I, appendix C of chapter VII, volume II of the Board's rules, and of the rules for the guidance of stamp officers, add—

DESCRIPTION OF INSTRUMENT.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
Deed of dower executed on the occasion of a marriage between Mahomedans.	Stamp duty remitted both prospectively and retrospectively.	No. 835, dated 19th February 1886, Act I of 1879, section 8.

No. 7.

No. 310, dated 21st January 1886, published at page 40, part I of the *Gazette of India*, dated 23rd January 1886.

With reference to the notification of the Government of India noted in the margin, and issued under section 35 of the Court Fees Act, 1870, the following should be added to chapter VII, volume II of the Board's rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department.

To the end of table II, appendix C, of chapter VII, volume II of the Board's rules, and of the rules for the guidance of stamp officers, add—

DESCRIPTION OF DOCUMENTS.	Stamp fee remitted or reduced.	Number and date of notification.
1. Copy of a charge framed under section 210 of the Code of Criminal Procedure, 1882, or of a translation thereof, when the copy is given to an accused person. 2. Copy of the evidence of supplementary witnesses after commitment, when the copy is given under section 219 of the said code to an accused person. 3. Copy or translation of a judgment in a case other than a summons case, and copy of the heads of the Judge's charge to the jury, when the copy or translation is given under section 371 of the said code to an accused person. 4. Copy or translation of a judgment in a summons case, when the accused person, to whom the copy or translation is given under section 371 of the said code, is in jail.	Remitted	No. 310, dated 21st January 1886, Act VII of 1870, section 35.

DESCRIPTION OF DOCUMENTS.	Stamp fee remitted or reduced.	Number and date of notification.
Copy of an order of maintenance, n the copy is given under section 490 he said code, to the person in whose favour order is made, or to his guardian, if any, o the person to whom the allowance is to paid.	Remitted	No. 310, dated 21st January 1886, Act VII of 1870, section 35.
Copy furnished to any person affected a judgment or order passed by a crim- court of the Judge's charge to the jury, f any order, deposition, or other part of record, when the copy is not a copy ch may be granted under any preceding se of this notification without the pay- t of a court fee, but is a copy which, on being applied for under section 548 of said code, the Judge or Magistrate, for e special reason to be recorded by him the copy, thinks fit to furnish without payment.		
. Copies of all documents furnished er the orders of any court or Magistrate any Government advocate or pleader or er person specially empowered in that alf for the purpose of conducting any l or investigation on the part of the Gov- ment before any criminal court.		
. Copies of all documents which any h advocate, pleader, or other person is uired to take, in connection with any such l or investigation, for the use of any rt or Magistrate, or may consider neces- y for the purpose of advising the Go- nment in connection with any criminal ceedings.		
. Copies of judgments or depositions uired by officers of the Police Department the course of their duties.		

E. L'S.—Reg. No. 18020J—28—10-3-86.

MARCH 1886.

Mr. Reynolds

No. 1.

The attention of all officers is again drawn to the provisions of clause 9, section IV, Chapter II, page 35 of volume I of the Board's rules, in which it is directed "that (except in the cases of public servants who are dismissed in consequence of facts and inferences elicited at a judicial trial, or in the cases of persons who abscond with an accusation over their heads, and in which therefore the prescribed procedure would be unnecessary or impossible), in all cases of removal or dismissal, the charge against the public servant concerned shall be reduced to writing, that his defence shall either be taken in or reduced to writing, and that the decision thereon shall be also in writing."

It is not sufficient that these orders should be substantially complied with; they must be strictly carried out.

H. A. Cockerell, Esq, c.s.i.

No. 2.

The following instructions are issued, for the information and guidance of Commissioners and district officers, regarding the surrender and cancelment of excise licenses.

2. Whenever an excise license is cancelled on account of default of the licensee to pay the instalment that became due on the 1st of the month, not only must the advance fee be forfeited, but the instalment of fee that became due on the 1st should also be realised. Similarly when a license is surrendered after the 1st

of the month, in addition to forfeiture of the advance fee the fee for the whole of the month in which the notice of surrender is given by the licensee together with the fifteen days' penalty fee payable under section 30 of Act VII (B.C.) of 1878, is to be realised. If therefore a vendor desires to avoid liability for the fee due on the 1st of the following month he must give notice under section 30 not later than the 15th of the current month.

3. It should be borne in mind that it is desirable to discourage the surrender of licenses during their currency. These licenses are granted to the highest bidders at the annual public auction, when bidders from all parts of the district are present, and when there is every chance of fair competition enabling the excise authorities to obtain the full market value of each shop let. But if a license is surrendered in the course of the year, there is no prospect of any similar competition and any second lease is almost sure to be given at a considerable reduction. This is well understood by the abkars, who would, if such surrenders could be made on easy terms, surrender their licenses and take them again "benami." It is necessary to guard against frauds of this description; and hence the stringency of the Board's rule on the subject.

5. It is, however, always open to officers to bring to notice any case in which the rule, owing to exceptional circumstances, is considered to operate harshly.

No. 3.

No. 434, dated 28th January 1886, published at page 56, Part I of the *Gazette of India*, dated 30th January 1886.

WITH reference to the notification of the Government of India noted in the margin, and issued under section 56 of the Indian Stamp Act, 1879, the following alterations should be made in rule 7, section II of the Stamp Manual, and in rule 7, section II, chapter VII, volume II of the Board's Rules, regarding the denoting of one anna stamp duty on skeleton forms of instruments:—

In line 4 a comma should be put after each of the words "Madras" and "Rangoon," the word "or" between these two words should be expunged, and the following should then be added:—"or Lahore, and by the Commissioner of Stamps at Allahabad."

No. 4.

DISTRICT officers are informed that whenever a license is granted to set up an outstill, the applicant should state in a petition the villages which may be expected to draw their supplies from his shop, and the size of still in liquid capacity which he proposes to set up. The Collector, after such enquiry as may be necessary, on being satisfied that the size of the still is not excessive, and bears a reasonable proportion to the number of drinkers, to the estimated demand for local consumption and the fee to be paid, will state on the license the size of still which it covers. It would be advisable if for this purpose the Collector divided the stills in his district roughly into three classes. This reform should at once be introduced whenever a shop is relet, and at the next settlement every license should contain a specification in liquid measure of the size of still covered by it.

No. 5.

At a recent inspection of a central distillery it was found that the hydrometer in use was defective to an extent which involved a loss to Government of four annas a gallon on all spirits passed out of the distillery. The attention of all excise officers is accordingly drawn to the necessity of having the hydrometers in use carefully and frequently tested by the standard instrument kept in the Collector's Office.

The officer in charge of the distillery should apply the necessary correction when calculating the duty. When the variation between the distillery hydrometer and the standard becomes excessive, the defective instrument should be withdrawn and a new one supplied in its place.

Great care should be taken to free the instrument from acids after use. It should be well washed with an abundant supply of water, and then lightly dried with a soft cloth before being replaced in its box. Spirits, if possible, should be tested at a temperature of 80° or thereabouts. These hydrometers are adjusted to 80°, and cannot be relied on to register correctly at any other temperature. The test with the standard should invariably be carried out at that temperature to ensure a correct comparison.

No. 6.

WITH reference to the notification of the Government of India noted in the margin, and issued under section 8 of Act I of 1879, the following should be added to Chapter VII, Volume II of the Board's Rules, and to the Rules for the guidance of officers engaged in the administration of the Stamp Department.

No. 453, dated 29th January 1886, published at page 56, Part I of the *Gazette of India*, 30th January 1886.

To the end of Table I, Appendix C of Chapter VII, Volume II of the Board's Rules, and of the Rules for the guidance of Stamp Officers, add—

Description of Instrument.	Stamp duty remitted or reduced.	Number and date of Notification (with law under which issued).
Charter party containing a clause as to the payment of compensation in case of breach of the contract evidenced thereby.	Limited to the amount chargeable under the Indian Stamp Act, 1879, Schedule I, Article 18.	No. 453, dated 29th January 1886, Act I of 1879, section 8.

No 7.

IT has been brought to the notice of the Board that in some districts Register No 54 is kept in the vernacular. It is very important that this register should be kept in English, and district officers are requested to issue orders accordingly.

No. 8.

THE Board desire that every encouragement may be given to excise vendors to remit their fees by means of money-orders with the object of reducing to the lowest possible limit the amount of money passing through the hands of darogahs and peons. District officers are requested to give special attention to this matter, and to report whether any steps can be taken to facilitate the remittance of fees through the post-office.

2. In the form of money-order now in use a space is left as "coupon to be retained by payee," where the license-holder remitting his fees can enter his name, the name of the shop, and the period for which the fee is remitted. The Board are anxious that the facilities thus afforded should be made widely known.

3. Remittances by money-order are now extensively used throughout the country, and the Board see no reason why they should not be much more largely availed of for the payment of excise revenue. Officers must bear in mind that the change is one which will not be popular with the subordinates of the Excise Department, and that the personal interest of the Collector, the Sub-divisional Officers, and Excise Deputy Collector will be necessary to ensure the success of the measure.

No. 9.

THE following addition is made in clause 5, section I, page 25 of the Excise Manual, and in clause 5, section I, Chapter II, volume II of the Board's rules:—

After the word "treasury" in line 3 of the clause, *add* "except in the districts of the Patna Division and in the district of Monghyr, where under special sanction of Government opium in quantities less than one seer can be sold from the treasury to the licensed vendors."

E. D'S.—Reg. No. 18770J—28—20-3-86.

MARCH 1886.

H. A. COCKERELL, ESQ., C.S.I.

No. 10.

WITH reference to the Notification of the Government of India, noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, the following should be added to Chapter VII, volume II of the Board's Rules, and to the Rules for the guidance of officers engaged in the administration of the Stamp Department.

No. 1044, dated 5th March 1886, published at page 104, Part I of the *Gazette of India*, dated 6th March 1886.

To the end of table I, appendix C of Chapter VII, volume II of the Board's Rules and of the rules for the guidance of Stamp Officers, add:—

DESCRIPTION OF INSTRUMENT.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
Reinsurance effected by an Insurance Company, which has granted a policy of insurance against loss by fire with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.	Stamp duty reduced to a fixed duty of one rupee.	No. 1044, dated 5th March 1886 (Act I of 1879, section 8).

No. 11.

THE following correction should be made in the Board's Circular Order No. 2 of June 1881, on page 172 of the Excise Manual :—

The letter (*c*) against "Refuse destroyed in the presence of the Deputy Collector" should be omitted, and for "(*d*)" after "actual" balance in stock found by weighment," "(*c*)" should be substituted.

No. 12.

THE practice of placing water in the "kunds" or receivers prior to the commencement of distillation should be prohibited.

The practice was prohibited by the Board in the Patna Division in their No. 349B, dated 28th July 1876, and the prohibition should be maintained.

2. The Board are decidedly of opinion that the practice of mixing water with the distilled spirit after distillation, but prior to the liquor being tested for alcoholic strength, should not be allowed.

No. 13.

DISTRICT OFFICERS are requested to take special care with a view of securing full competition at the auction sale of excise shops to be made for the year 1886-87. The results of the current year must not in all cases be accepted as affording a safe guide to the value of shops. Every endeavour should be made to maintain the upset price based on the average value of the shop for the last three years, as laid down in clause 15, section III, on page 78 of the Excise Manual.

2. The danger of the outstills in the neighbourhood of the distillery tract falling into the hands of the holders of shops within the distillery area must not be lost sight of, and the necessity of safeguarding the distillery area from importation of outstill liquor should be strongly impressed upon all excise officers.

3. District officers should give their personal attention to the breaking up of monopoly, however attractive such a monopoly may appear. The high price offered by the monopolist to secure his position in the first year will be a small compensation for the absence of competition, which is the inevitable consequence in future years.

4. "Benami" transactions must not be permitted, and licenses should be granted only to *bonâ fide* vendors. The sub-letting of shops is not sanctioned by the rules, and the names of the actual vendors should be endorsed on the license if they are selling as servants on account of the holders of the licenses.

5. Small holders should be encouraged. It is only by these means that healthy competition can be ensured. The district

officers should from time to time, by enquiry in the mofussil, ascertain if this rule is observed.

No. 14.

THE attention of Commissioners and district officers is directed to paragraph 16 of the Government Resolution, dated 10th instant, published at page 494 of the Supplement to the *Calcutta Gazette* of to-day, and they are requested to see that the orders of Government regarding early closing of shops are enforced. Orders on all other points referred to will issue separately.

W. J.—Reg. No. 357J —28 - 8-4-86.

APRIL 1886.

Mr. Reynolds.

No. 1.

The Board having learnt that some misunderstanding has arisen as to the meaning of the heading "Particulars of the holding" in the form of rent receipt given in Schedule II of the Bengal Tenancy Act of 1885, Commissioners and Collectors are requested to use their best endeavours to explain the true meaning of the law to the ryots, and to discountenance frivolous objections to the discharge of just liabilities.

2. The heading "Particulars of the holding" refers only to the particulars which are specified in the form of the receipt under the heading itself; that is to say, the area and rent, details being given in both respects for rent payable in cash and in kind, a specification of rent payable on account of julkur, bunkur, and phulkur, and also Government cesses.

3. The amount of rent to be entered on the face of the receipt should be the annual rental of the holding on account of which the receipt is given. The details of payment as they are made should be entered in the place prescribed for that purpose on the reverse of the receipt.

4. It is not necessary to specify on the form of rent receipt whether the holding is *mocurrery*, *mourosi*, or otherwise.

5. Copies of this circular translated into the vernacular will be distributed for circulation.

R. D'R.—Reg. No. 446J—28—9-4-86.

APRIL 1886.

H. A. COCKERELL, ESQ., C.S.I.

No. 2.

THE attention of district officers is drawn to paragraph 12 of the Government Resolution, dated 10th March 1886, published on page 494 of the Supplement to the *Calcutta Gazette* of the 24th idem, in which it is pointed out that the distillery system must fail, if measures are not taken to provide against the competition of surrounding outstills. In their circular letter No. 361B, dated 22nd March 1886, issued prior to the receipt of the above-mentioned Resolution, the Board have already enjoined on all district officers the necessity of ascertaining during the present year the capacity of the still covered by each license, and it has been further pointed out that, in cases where it is shown the still is larger than is necessary to meet the requirements of the locality, steps should be taken to reduce it. This order has special reference to the outstills bordering on the distillery tract. The attention of district officers is again called to this circular letter, and with a view to carrying out the wishes of Government contained in paragraph 8 of the letter No. 987, from the Secretary to Government, Financial Department, the Board desire that enquiries should commence in the tract immediately surrounding the distillery areas. The proposal is that pending the imposition of restriction on all stills, steps should at once be taken to impose restrictions on such stills as exist in the neighbourhood of the distillery areas, and from which there may be reason to believe that it would be possible to smuggle cheap outstill liquor into the tract exclusively reserved for shops supplied from the distilleries.

2. Each Collector of a district in which a sudder distillery has been opened is requested to submit a scheme after detailed enquiries, shewing first of all on a map the area within which

he would propose to apply the principle of restriction. It will be necessary for him to ascertain how far the present capacity is adequate to the wants of the locality, and to propose the restriction, if any, which he would impose in each case.

3. It will be necessary for the Collector on such information as he may be able to procure to estimate within reasonable limits the requirements of the drinking population supplied from each still. In some places the private accounts of the vendors have been made available to the excise officers, and have been found of material assistance in enabling them to determine what the daily average consumption has hitherto been.

4. It is impossible altogether to ignore considerations of revenue, and care must be taken not to fix the restriction so close as to give encouragement to smuggling. On the other hand, the distillery area must not remain in danger of having a large excess supply of cheap liquor produced in the immediate neighbourhood. It will be necessary for officers to steer between these two extremes, and the Board feel that they can confidently rely on Collectors to carry out the spirit of the Government instructions. If it is found necessary to withdraw licenses already taken out, this must be done after due notice, and compensation offered under the provisions of the law. But the Board believe, from the experience gained in Patna, that vendors will be found willing to co-operate in giving effect to these proposals, if judiciously explained to them.

No. 3.

As it is of importance that the excise authorities should have some knowledge both of the quantity and quality of spirit distilled in outstills as well as of the description and amount of materials used in distillation, the accompanying revised form of account has been prescribed in place of the form given in condition XII of the license (form No. 25 on pages 151-152 of the Excise Manual).

2. The record of materials used from day to day by comparison with the amount found in the fermenting jars will

form a useful check on the amount of liquor said to be manufactured and consumed.

3. Forms in the vernacular of the district will be supplied by the Superintendent of Stationery on indent.

No. 4.

It recently having come to the notice of the Board that it is the practice to insist on stamped receipts being given on bills exceeding Rs. 20 on account of grants made by Government to aided schools, all Revenue officers are informed that such receipts fall within the meaning of clause (*b*) of article 15 of Schedule II of the Indian Stamp Act I of 1879, and are therefore exempt from stamp duty.

ACCOUNT BOOK. COUNTRY SPIRIT.

Outstill,

1	2						3				4								
Date.	BALANCE OF YESTERDAY.						QUANTITY OF MATERIALS USED THIS DAY.				DESCRIPTION OF LIQUOR OR KINDS OF SPIRITS DISTILLED THIS DAY.						TOTAL TO BE AC FOR.		
	DESCRIPTION OF LIQUORS.						MOHWA.		CHOA OR GUR.								DESCRIP OF		
	Khasia.	Dobara.	Solehseri.	Atheri.	Chauania.	Athania.	Mauuds.	Seers.	Mauuds.	Seers.	Khasia.	Dobara.	Solehseri.	Attseri.	Chauania.	Athania.	Khasia.	Dobara.	Solehseri.
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31 ...																			

N. B.—I.—The kinds of liquor described in the columns subordinate to headings 2, 4, 5, 6 may be consumed in the district.

II.—In the column of remarks enter the quality of gur, choa or mohwa distilled

III.—The column of remarks is intended to contain explanatory notes of the entries

MONTH _____ 188 .

_____ *Sub-division,* _____ *District.*

5			6						7						8
QUANTITY COUNTED			SOLD THIS DAY.						BALANCE.						
TION LIQUOR.			DESCRIPTION OF LIQUOR.						DESCRIPTION OF LIQUOR.						REMARKS.
Atheri.	Chauania.	Athania.	Khasia.	Dobara.	Solehseri.	Atheri.	Chauania.	Athania.	Khasia.	Dobara.	Solehseri.	Atheri.	Chauania.	Athania.	

and 7 are those consumed in the district of Patna. They may be replaced by such others as

and price per maund of 40 seers, each seer being equal to 80 tolahs.
in the preceding columns, and also notes showing the results of inspection of inspecting officers.

REV. CIR.

APRIL 1886.

No. 5.

No. 1411, dated 1st April 1886, published at page 279, part I of the *Gazette of India*, dated 3rd April 1886.

WITH reference to the notification of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, the following should be added to Chapter VII, Volume II of the Board's Rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department.

To the end of Table I, Appendix C of Chapter VII Volume II of the Board's Rules, and of the Rules for the guidance of stamp officers, add—

DESCRIPTION OF INSTRUMENT.	Stamp duty remitted or reduced.	Number and date of Notification (with law under which issued).
Agreements executed, section 35 (1) of the Indian Emigration Act, 1883.	Remitted	No. 1411, dated 1st April 1886, Act I of 1879, section 8.

E. D'S. & C. A. P.—Reg. No. 1075J—28—26-4-86.

APRIL 1886.

H. A. COCKERELL, ESQ., C.S.I.

No. 6.

THE following should be substituted for Rule 41, section I, Chapter IV of the Board's Rules, Volume I:—

"41. When the amount of compensation has been settled under section 14, if any dispute arises as to the apportionment of the same, or any part thereof, the Collector shall refer such dispute to the decision of the Civil Court under section 38. The cost of serving processes or any other costs should not fall on the Government in such cases, but as interest under section 42 is payable by Government when cases are referred under section 38 as well as when they are referred under section 15, it is necessary to take steps to expedite the proceedings in all cases alike, and the costs of the service of notice to the persons interested must therefore always be paid into Court by the Collector in the first instance."

MR. COCKERELL.

MR. REYNOLDS.

No. 7.

THE following amendment is made in Rule 9, Section XII, Chapter IX, page 213 of volume I of the Board's Rules:—

In the last sentence of the above rule, *for* "This fee should in all cases be realised by stamps, that is, the person requiring the attestation should make the application on a stamped paper of the value of Re. 1," *read* "This fee should be realised

by stamps which should be attached to the instruments, the attestation of which is desired."

H. A. COCKERELL, ESQ., C.S.I.

No. 8.

THE following modification is made in Rule VII, clause 5A, section V, on page 83 of the Excise Manual, and in chapter XV of Board's rules, volume I :—

For the words "11 P.M." at the end of rule VII, substitute "any time not later than that named in the Police certificate granted for a bar by the Commissioner of Police, *provided that* such time be not later than that mentioned in the hotel or late-closing license granted by the Superintendent of Excise Revenue for the same premises."

No. 9.

IN June 1879 the Board sanctioned a proposal made by the Commissioner of Bhagulpore to grant a pass on the payment of a fee of Re. 1 in the annexed form to enable a person to have in his possession a certain quantity of country spirit distilled in an outstill for medicinal purposes. A similar proposal recently made by the Commissioner of Patna was also sanctioned by the Board. As sudder distilleries have now been established in some of the populous towns, the Board see no objection to District Officers granting similar passes to persons applying to be permitted to possess medical liquor distilled at a sudder distillery in any quantity not exceeding two imperial gallons or twelve quart bottles on payment of the usual fee and duty chargeable thereon. If a larger quantity than that specified above is required by any person, and the District Officer is satisfied as to its necessity, he is authorized to grant a pass for such larger quantity.

Form of pass for possessing imperial gallons of Country Spirit for private consumption.

Name of district—	Name of district—
Registered No.	Registered No.
Date—	Date—
For having in possession ——— imperial gallons of country spirit from ——— to ——— distilled at the outstill of ———	——— is authorized to have in his possession for private consumption, ——— imperial gallons of country spirit distilled at the outstill of ——— from ——— to ———
Collector.	*Collector.*

N.B.—Each pass must be returned to the Collector immediately on the expiration of its currency. The pass-holder must not sell or barter any portion of the liquor covered by the pass.

No. 10.

THE following modifications are to be made in section XI, Chapter XV of the Board's Rules, Volume I, and in the same section of the Excise Manual.

Add, at the end of clause 32—

"The hydrometer should be kept under the personal custody of the officer in charge of the distillery, and should on no account be made over to distillers or other persons."

2. After the word "hydrometer" in line 3 of clause 33 add—

"The instrument should be used and washed by the officer in charge of the distillery. Care should be taken that any portion of the weight put into the bulb is not abstracted with the view of causing the instrument to indicate a lower strength."

Substitute for the words—

"And at any temperature that may be indicated by the thermometer" *the following* :—"The temperature of spirits to be tested must be brought

to 80°F. In the event of its being more than 80°F, it should be reduced by application of cold, and when it is below 80° it should be raised by application of heat to 80° F."

3. Substitute for clause 36—

"With these tables before him it is only necessary for the excise officer *firstly* to stir the spirits thoroughly so as to be sure that the thermometer indicates the true temperature: the thermometer should be allowed to remain in the spirit for about five minutes, and then taken out; *secondly*, he should use and read the hydrometer correctly. The hydrometer should be thoroughly immersed, and then allowed to rise till it is at rest."

4. Substitute for clause 37—

"Brass hydrometers are liable to be thrown out of adjustment by the action of the acids in the spirit upon the metal of which the instruments are made. In order to retard this deterioration to the utmost, the hydrometers, after use, should be well washed with an abundant supply of water, and then lightly dried with a soft cloth before being replaced in its box. Glass hydrometers, though they are not subject to the action of acids, should be similarly treated after use."

5. After the word "summarily" in clause 38 add—

"When there is any variation between the distillery hydrometer and the standard hydrometer, the officer in charge of the distillery should apply the necessary correction when calculating the duty. But when the variation becomes excessive, the defective instruments should be withdrawn and a new one supplied in its place."

6. Add also at the end of clause 38—

"Spirits must (see clause 32) be tested at a temperature of 80°. Hydrometers are adjusted to 80°, and cannot be relied on to register correctly at any other temperature. The test with the standard should invariably be carried on at that temperature to ensure a correct comparison. In places where there is no standard hydrometer, and where its accuracy is doubted, the correctness or otherwise may be roughly ascertained by dipping it in distilled water, or in its absence in filtered water where it will float at *W* if correct; if otherwise, below or above it."

No. 11.

No. 246, dated 16th April 1886, published at page 290, Part I of the *Gazette of India*, dated 17th April 1886.

WITH reference to the notification of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, the following should be added to Chapter VII, volume II of the Board's Rules, and

to the rules for the guidance of officers engaged in the administration of the Stamp Department:—

To the end of Table I, Appendix C of Chapter VII, volume II of the Board's Rules, and of the Rules for the guidance of Stamp Officers, *add*—

DESCRIPTION OF INSTRUMENT.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
Agreements made under section 9 (2) of Act II of 1886 (an Act for imposing a tax on income derived from sources other than agriculture).	Remitted	No. 246, dated 16th April 1886, Act I of 1879, section 8.

E. J. H.—Reg. No. 1588J—28—11-5-86.

MAY 1886.

H. A. COCKERELL, ESQ., C.S.I.

No. 1.

IN addition to the registers and account books now kept in sudder distilleries, the Board direct that three additional registers, in the forms 15A, 15B, 15C appended, be kept by the officers in charge of the sudder distilleries :—

FORM 15A.

Register of Stills.

Serial number.	Description of the still, whether of metal or clay, wide or narrow mouthed.	CAPACITY.		Name of the holder.	Date of commencement of working.	REMARKS.
		In fluid measure.	Maximum quantity of raw materials with which it can be worked.			
1	2	3	4	5	6	7

FORM

Register of raw materials used in distillation

Name of still-holder

Registered capacity and description or narrow mouth, as

DATE AND MONTH.	BALANCE OF MATERIALS.				MATERIALS PUT IN VATS TO-DAY.				TOTAL TO BE ACCOUNTED FOR.			
	Mohua.		Choá or gur.		Mohua.		Choá or gur.		Mohua.		Choá or gur.	
	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.
1												
2												
3												
4												
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31												

N.B.—Two kinds of materials (mohua and choá or gur) as used in Patna are only entered circumstances of the case.

15B

by each still-holder in a Sudder Distillery.

of still gallons in fluid measure, made of (copper or clay, wide the case may be).

QUANTITY USED IN DISTILLATION THIS DAY.				BALANCE IN HAND.				REMARKS.
Mohua.		Choá or gur.		Mohua.		Choá or gur.		
Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	
								In this column, note the quality of the materials and their price per maund of 40 seers, each seer being equal to 80 tolahs.

in the headings. When other materials are used, the headings may be altered to suit the

FORM

Register of ferment

Name of still-holder

1	2					3	4				
	BALANCE OF YESTERDAY.						NUMBER OF VATS USED THIS DAY.				
DATE AND MONTH.	6th day's No.	5th day's No.	4th day's No.	3rd day's No.	2nd day's No.	Number of vats filled this day.	6th day's No.	5th day's No.	4th day's No.	3rd day's No.	2nd day's No.
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2 ...											
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30 ...											
31 ...											

N.B.—The number of days may be more or less in the subordinate columns under headings from Patna where no more than six days are ordinarily taken in fermenting mohua or choá.

15C.

ing vessels.

Registered capacity of still gallons.

5						6
BALANCE IN HAND.						
6th day's No.	5th day's No.	4th day's No.	3rd day's No.	2nd day's No.	This day's No.	REMARKS.

2, 4, and 5, according to the time the fermentation takes. The numbers given here are taken

2. These registers when properly kept will, the Board believe, be useful in checking the quantity and quality of the spirit produced in the districts from day to day. The Board trust that with the superior supervision now provided at each sudder distillery no difficulty will be found in keeping up the registers now prescribed.

3. The following addition is made to clause 22, section XI on page 97 of the Excise Manual, and to the same clause in section XI, Chapter XV of the Board's Rules, Volume I, viz:—"The officer in charge of a sudder distillery is to keep up a register (in form 15A) of the stills worked in a sudder distillery, a register (in form 15B) of raw materials used in distillation by each still-holder in a sudder distillery, and a register (in form 15C) of fermenting vessels. These forms are shown in appendix A on page 142 of the Excise Manual."

No. 2.

THE following alteration is made in heading *h* of Return XIV on pages 182-183 of the Excise Manual :—

For the words "the Board of Revenue will accept that column from the Commissioner as accurate," *substitute* "The Board's sanction is required for the remission of any items of irrecoverable excise revenue."

E. D'S.—Reg. No.2370J —28—29-5-86.

MAY 1886.

H. A. COCKERELL, ESQ., C.S.I.

No. 3.

FROM a reference recently submitted to the Board from a certain Division, it has come to notice that petitions of various descriptions, which are liable to stamp duty under schedule II of the Court Fees Act VII of 1870, are received by district officers without having the proper stamp affixed to them. The Board therefore think it desirable to call general attention to the subject. Cases in which it is doubtful whether the application is liable or not to stamp duty should be submitted to the Board for orders.

No. 4.

Substitute the word "or" *for* "and" in line 9 of the form of notification prescribed by the Board's Circular order No. 4 of March 1885.

No. 5.

With reference to the notification of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, the following should be added to Chapter VII, volume II of the Board's Rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department.

No. 661, dated 7th May 1886, published at page 312, Part I of the *Gazette of India*, dated 8th May 1886.

REV. CIR.
MAY 1886.

To the end of Table I, Appendix C of Chapter VII, Volume II of the Board's Rules, and of the rules for the guidance of Stamp officers, add—

DESCRIPTION OF INSTRUMENTS.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
The undermentioned debentures, bearing date the 15th February 1886, and amounting to Rs. 16,00,000, of the Commissioners for making Improvements in the Port of Calcutta, whether on issue, renewal, or sub-division—	Exempted ...	Number 661, dated 7th May 1886, Act I of 1879, section 8.
Rs.		
Nos. 1 to 60, at Rs. 5,000 3,00,000		
,, 61 to 860 ,, 1,000 8,00,000		
,, 861 to 1,610 ,, 500 3,75,000		
,, 1161 to 2,860 ,, 100 1,25,000		
Total ... 16,00,000.		

No. 6.

WITH reference to the notification of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, the following should be added to Chapter VII, volume II of the Board's Rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department.

No. 664, dated 7th May 1886, published at pages 313 and 314, Part I of the *Gazette of India*, dated 8th May 1886.

To the end of table I, Appendix C of Chapter VII, volume II of the Board's Rules and of the Rules for the guidance of Stamp Officers add:—

DESCRIPTION OF INSTRUMENT.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
The undermentioned debentures bearing date the 1st September 1885, and amounting to Rs. 25,00,000 of the Corporation of the Town of Calcutta, whether on issue, renewal, or sub-division.	Exempted ...	No. 664, dated 7th May 1886, Act I of 1879, section 8.
Rs.		
Nos. 1 to 450, at Rs. 1,000 each ... 4,50,000		
,, 451 to 870, ,, 500 ,, ... 2,10,000		
,, 871 to 1010, ,, 5,000 ,, ... 7,00,000		
,, 1011 to 1030, ,, 10,000 ,, ... 2,00,000		
No. 1031 2,000		
Nos. 1032 and 1033, at Rs. 1,000 each ... 2,000		
,, 1034 and 1035, ,, 500 ,, ... 1,000		
,, 1036 to 1043, ,, 1,000 ,, ... 8,000		
No. 1044 500		
Nos. 1045 and 1046, at Rs. 1,000 each ... 2,000		
No. 1047 5,000		
,, 1048 1,000		
,, 1049 500		
,, 1050 7,000		
,, 1051 6,500		

DESCRIPTION OF INSTRUMENT.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued.)
Rs.		
No. 1052 8,000	Exempted ...	No. 664, dated 7th May 1886, Act I of 1879, section 8
,, 1053 9,000		
,, 1054 3,500		
,, 1055 5,000		
,, 1056 1,000		
,, 1057 2,500		
,, 1058 7,000		
,, 1059 3,500		
,, 1060 2,000		
,, 1061 1,000		
,, 1062 2,500		
,, 1063 5,500		
,, 1064 500		
,, 1065 8,000		
,, 1066 2,000		
,, 1067 10,000		
,, 1068 500		
,, 1069 3,000		
,, 1070 2,500		
,, 1071 7,000		
,, 1072 3,000		
,, 1073 500		
,, 1074 1,000		
,, 1075 5,000		
Nos. 1076 to 1108, at Rs. 1,100 each ... 33,000		
,, 1109 to 1118, ,, 500 ,, ... 5,000		
,, 1119 to 1148, ,, 1,000 ,, ... 30,000		
,, 1149 to 1152, ,, 5,000 ,, ... 20,000		
,, 1153 and 1154, ,, 1,000 ,, ... 2,000		
No. 1155 500		
Nos 1156 and 1157, at Rs. 1,000 each ... 2,000		
,, 1158 to 1160, ,, 500 ,, ... 1,500		
No. 1161 5,000		
Nos. 1162 to 1164, at Rs. 1,000 each ... 3,000		
No. 1165 500		
,, 1166 3,000		
Nos. 1167 to 1170, at Rs. 1,000 each ... 4,000		
,, 1171 to 1174, ,, 500 ,, ... 2,000		
,, 1175 to 1184, ,, 1,000 ,, ... 10,000		
,, 1185 to 1189, ,, 500 ,, ... 2,500		
,, 1190 to 1197, ,, 5,000 ,, ... 40,000		
,, 1198 to 1205, ,, 1,000 ,, ... 8,000		
,, 1206 to 1214, ,, 500 ,, ... 4,500		
,, 1215 to 1222, ,, 1,000 ,, ... 8,000		
,, 1223 to 1231, ,, 500 ,, ... 4,500		
,, 1232 to 1266, ,, 1,000 ,, ... 35,000		
No. 1267 500		
Nos. 1268 to 1619, at Rs. 1,000 each ... 3,52,000		
,, 1620 to 1802, ,, 500 ,, ... 91,500		
,, 1803 to 1809, ,, 1,000 ,, ... 7,000		
No. 1810 500		
,, 1811 1,000		
,, 1812 10,000		
Nos. 1813 to 1819, at Rs. 1,000 each ... 7,000		
No. 1820 5,000		
,, 1821 5,000		
Nos. 1822 and 1823, at Rs. 500 each ... 1,000		
,, 1824 and 1825, ,, 5,000 ,, ... 10,000		
,, 1826 to 1830, ,, 1,000 ,, ... 5,000		
,, 1831 to 1838, ,, 500 ,, ... 4,000		
,, 1839 to 1844, ,, 1,000 ,, ... 6,000		
No. 1845 4,000		
,, 1846 2,000		
Nos. 1847 to 1856, at Rs. 500 each ... 5,000		
,, 1857 to 1869, ,, 1,000 ,, ... 13,000		
,, 1870 and 1871, ,, 500 ,, ... 1,000		
No. 1872 5,000		
Nos. 1873 to 1876, at Rs. 1,000 each ... 4,000		
No. 1877 500		
Nos 1878 to 1882, at Rs. 1,000 each ... 5,000		
,, 1883 to 1892, ,, 500 ,, ... 5,000		
,, 1893 to 1917, ,, 1,000 ,, ... 25,000		
,, 1918 to 1947, ,, 500 ,, ... 15,000		
No. 1948 1,000		
,, 1949 500		
Total ... 25,00,000		

REV. CIR.
MAY 1886.

No. 7.

1. The Board's Circular Order No. 14 of March 1886 is cancelled.

2. As the Circular Order mentioned in paragraph 1 had not reached the hands of district officers before in many cases the settlements of excise shops for 1886-87 had been effected, the Board, with the permission of Government, empowered all officers who referred the question of the hour of closing liquor-shops to assure auction-purchasers that the conditions under which they had bought their shops would be faithfully observed. In the event, however, of any re-sales of shops taking place, the Board ruled that the orders of Government quoted in Circular Order No. 14 of March last must be enforced at once, notice to that effect being duly given at the time of such re-sale.

3. From the 1st April 1887 the Board's Circular Order No. 5 of June 1882 is to cease to be in force with respect to outstills, and from that date the Board, under the orders of Government, prescribe that all outstills, whether within or without municipal limits, are to be closed at 7 P. M. during the cold season (16th October to 15th March) and at 8 P.M. during the hot season (16th March to 15th October). The hours for closing sudder distillery shops will remain as laid down in Circular Order No. 5 of June 1882. The hours for closing should be duly entered in the license granted to each vendor, whether he is a holder of an outstill or a sudder distillery shop.

4. It is not intended that any change should be made by this circular in the hour of closing now in force in the case of any excise shops other than outstills.

5. For the remainder of the year 1886-87, in the event of any re-sales of outstill shops taking place, the hours (above mentioned) of closing outstills, which are to come generally into effect from the 1st April next, are to be enforced, due notice being given at the time of the re-sale.

6. These orders are issued in advance, so that district officers may give due notice of them to the auction-bidders at the time of the settlements for 1887-88.

7. Nothing in this circular applies to the jurisdiction of the Superintendent of Excise Revenue in Calcutta, the Suburbs, and Howrah.

E. D'S. & others—Reg. No. 2965J—28—14-6-86.

JUNE 1886.

H. A. Cockerell, Esq., c.s.i.

No. 1.

The following addition should be made to rule I, section I, Chapter VII, page 164 of the Board's Rules, volume I.

"The first day of Bysack will be observed as a public holiday in the Chittagong district."

No. 2.

In the list of returns on page 300, volume I, of the Board's Rules, the entry "District Salt Administration Report XLVI," under the heading "Yearly," which is now denoted by an asterisk should in future be shown without any mark and the return in question should be submitted to the Commissioner only. Its submission to the Board by Collectors is no longer required.

J. H. B.—Reg. No. 3336J—28--24-6-86.

JUNE 1886.

H. A. COCKERELL, ESQ., C.S.I.

No. 3.

To the Board's circular order No. 5, of June 1882, quoted in Appendix C on page 173 of the Excise Manual, add the following:

Note:—The hour for closing liquor shops has since been determined in Board's circular order No. 7 of May 1886, which must be referred to.

No. 4.

IT having been brought to the notice of the Board of Revenue that in some sudder distilleries the practice is to test twice the spirits therein produced—once immediately after distillation and again when the same are passed out—such a practice where it is found to exist is hereby prohibited. Such spirits are to be tested only once after distillation when cooled as enjoined by clause 23, section 11, page 97 of the Excise Manual.

2. The remarks and sample entries made in form No. 17, at page 143 of the Excise Manual, as regards entering in column 11 a different strength of "spirits passed out" from that shewn in column 6 tending to shew that the spirits are to be tested twice, are hereby cancelled.

3. The words "darogah or mohurir," in the 9th line of clause 23, section 11, should be corrected to "officer in charge of the distillery."

No. 5.

THE attention of Commissioners is drawn to the Board's circular order No. 8, of March 1886, and other incidental orders,* enjoining direct payment of excise revenue into the local treasuries by the Abkars by means of money-orders or otherwise, and they are requested to be so good as to report on the progress made in carrying out the injunctions in each of the districts of their respective divisions.

* No. 46B, dated 15th February 1886, to the Commissioner of Burdwan.
No. 52B, dated 15th February 1886, to the Commissioner of Patna.
No. 91B, dated 14th May 1886, to the Commissioner of Dacca.

2. It is very desirable that all payments of excise revenue (license fees, duties on ganja, country spirits, and other exciseable articles, &c.) should be made by the Abkars direct to the local treasuries, without the intervention of the excise darogahs or clerks, and this must be insisted on except in the case of tari in the Behar districts and pachwai in Burdwan, Bankoorah, Beerbhoom, and Mymensingh, where a large number of petty licensed vendors of these articles exist. In the case of distilleries situated at a long distance from the excise office and the treasury, the duty on country spirits may be received by the Sub-Deputy or other officer in charge of the distillery, who is also to realise the distillery fees on the quantity distilled and remit the same, together with the duty realised, to the treasury on the day of receipt, or on the next day.

W. M. D'C.—Reg. No. 3898J—28 -8-7-86

JULY 1886.

Mr. Reynolds.

No. 1.

The attention of Collectors and other officers entrusted with the working of the Public Demands Recovery Act VII (B.C.) of 1880 is called to the ruling of the High Court in the case Rakhal Chandra Rai Chaudhuri *versus* the Secretary of State for India in Council at page 603, volume XII of the Indian Law Reports, in which the Honourable Judges held that "although no "special provision is made in Bengal Act VII of 1880 as to the "manner of service of the notice prescribed in section 10, it is not "to be presumed that the Legislature intended that service of a "less effectual character should be sufficient than it has expressly "provided for similar processes under the Civil Procedure Code. "Before, therefore, a service under Bengal Act VII of 1880 can "be effected by posting it on the residence of the party on whom "it is wished to serve it, it must be shown that some attempt has "been made to effect personal service, and that such personal "service for reasons stated could not be made.

"In such a case when the fact of service of notice is denied, "the onus is on the party alleging service to prove it."

2. Though the mode of service is not specially provided for in the Public Demands Recovery Act, it appears to be prescribed by section 5 of Act VII (B.C.) of 1868. Under that section service is primarily to be effected by delivering the copy of the notice to the person to whom it is directed, or to some adult male member of his family, and it is only when the notice cannot be served in either of these ways, that it is permissible to serve it by posting the copy on some conspicuous part of his house.

3. Collectors and other officers should be careful to see that this provision of the law is duly complied with, and that in all cases in which a notice under section 10 is served by being posted on the dwelling-house of the debtor, the return makes it clear that this mode of service has only been adopted, because personal service on the debtor or on some adult member of his family was found to be impracticable.

No. 2.

UNDER the orders of Government the following alterations are made in the rules under the Agriculturists' Loans Act XII of 1884, in section IVA, Chapter VII of the Board's Rules, volume I.

For the words "and registered" in Rule 11, clause (2), *substitute* "and a copy thereof sent to the registering officer under section 89 of the Indian Registration Act, 1877, as amended by section 3, Act VII of 1886."

For the words "and registered" in Rule 11, clause (3), *substitute* "and of which a copy should be sent to the registering officer under the said section of the Indian Registration Act, 1877."

H. A. COCKERELL, ESQ., C.S.I.

No. 3.

WITH a view to secure proper license fees at the annual auction sales for excise shops, the following amplified instructions are issued by the Board.

2. The concluding part of rule 3, section 2, page 69 of the Excise Manual, from and including the words "and the annual excise settlements," &c., is hereby cancelled.

3. For rule 11 of section 3 on pages 77-78 of the Excise Manual, substitute the following rules:—

11. The annual excise settlements are to be arranged and made by the Collector or the Sudder Excise Deputy Collector, assisted by the Sub-

divisional Officers, ordinarily at the Sudder station of each district, but in any special case, as in that of a sub-division situated at a long distance or separated by a large river from the Sudder station, or when considered desirable on other grounds, the Collector may, with the previous sanction of the Commissioner, authorize a Sub-divisional Officer to make the annual settlements of his sub-divisional excise shops at the head-quarters of his sub-division.

11A. The dates of the annual settlements or auction sales (*see* clause 9) are to be fixed in communication with the Sub-divisional Officers, and fifteen days' previous notice of such dates must be given to all the abkars and intending bidders in the district as well as in the neighbouring districts.

11B. On the dates so fixed, the Sub-divisional Officers are to arrange to attend at such sales for the purpose of assisting the Collector, or the Sudder Excise Deputy Collector who may be conducting the sales, to secure proper license fees for the excise shops of their respective sub-divisions. The Collector will, however, have power to dispense with the attendance of any Sub-divisional Officer on any special grounds, and no sale need be postponed on the ground of the absence of the Sub-divisional Officer unless the Collector thinks fit to do so.

11C. The Collector or the Sudder Excise Deputy Collector should, as a rule, preside at the annual auction sales; but the Collector may, with the sanction of the Commissioner, previously obtained, depute any other officer to preside.

11D. In the case of any difference of opinion between, on the one hand, the officer presiding at the auction sales, whether the Sudder Excise Deputy Collector or other officer deputed by the Collector, and on the other hand a Sub-divisional Officer, as to the acceptance of a bid for any shop or other material point, the matter must be referred to the Collector.

11E. The presiding officer must be on his guard against the combination of bidders at the sale. With a view to ensuring healthy competition and to prevent prices being forced down by a few wealthy monopolists, all legitimate means must be taken to ensure the attendance at these sales of bidders from outside of a class willing to take and hold excise shops. This duty is one more especially devolving on the Excise Deputy Collectors and the officers of the department.

11F. All settlements made by any officer subordinate to the Collector require the latter's sanction.

11G. No settlement of a shop should, without the Commissioner's sanction, be made with more than one person.

No. 4.

THE following correction and addition are made in clause 5, section I, page 25 of the Excise Manual, and in clause 5, section I, chapter II, volume II of the Board's Rules :—

Correct the last word in line 4 of the clause from "district" to 'districts," and after the word "Monghyr" in line 5, add "and Bhagulpore."

No. 5.

FROM disclosures made in the report of the settlement of the excise shops of a district which has lately come before the Board of Revenue, they apprehend that the real value of a shop before it is put up to auction for settlement is not in all districts ascertained, and its upset price fixed accordingly. The ordinary practice is to calculate the value and to fix the upset price of a shop by the average monthly license fee paid during the preceding three years as laid down in clause 15, section III, page 78 of the Excise Manual. In many cases this is no doubt a safe way of arriving at an approximately correct value of shops, but this mode of calculation is not applicable to new shops and shops of only one or two years' standing or to shops established, and which have, owing to some special circumstances, continued to be held for years, at considerably lower fees than they ought to yield.

2. Hereafter the value of every shop proposed for settlement must, before it is put up to auction, be ascertained by local and other enquiries into its sales, sale-proceeds, charges, and gross profit.

It is not easy or expedient to lay down any definite or binding rule as to the proportion which the license fee of a shop should bear to its expenses and net profit: each case is to be governed according to its local circumstances. The illustrations given below show how the licensee's gross profit may be calculated. His net profit further depends on such expenses as he must incur on account of servants, house-rent, and other contingencies.

(*A*) In the case of an *outstill* shop—if its average monthly sale amounts to 100 gallons and the sale proceeds to Rs. 300 (each gallon being sold for Rs. 3 or at

8 annas a quart bottle), and the cost for manufacture amounts to Rs. 100 at the average rate of one rupee per gallon, leaving a gross monthly profit of Rs. 200—

the license fee which the Board consider should be realized in such a case is Rs. 150 a month, allowing 25 per cent. to the outstill-holder for his shop expenses and profit.

		Rs.
(*B*) Again, in the case of a *ganja* shop,—if its sales amount to 30 seers a month, then the sale proceeds ...		=300 at Rs. 10 a seer.
	Rs.	
Charges on account of cost price of the drug at Rs. 40 a maund ...	30	=180
Duty at Rs. 5 a seer ...	150	
Gross profit ...		120

The license fee at 75 per cent. on the gross profit should be Rs. 90.

	Rs.
(*C*) The sales of an *opium* shop amount to 5 seers a month and the sale proceeds ...	=200 at Rs. 40 a seer.
The charges on account of cost price at Rs. 20 a seer are ...	100
Gross profit ...	100

The license fee at 75 per cent. on the gross profit should be Rs. 75.

	Rs.
(*D*) The sales of a *tari* shop amount to 20 maunds a month and the sale proceeds ...	=40 at Rs. 2 per maund.
Cost of preparation and importation ...	20
Gross profit ...	20

In this case the minimum license fee may be fixed at the rate of 50 per cent., as Rs. 10 may be taken as the minimum amount which a shop-keeper should get for his expenses and labour.

	Rs.
(*E*) The sales of a *pachwai* shop amount to 10 maunds a month and the sale proceeds ...	=25 at Rs. 2-8 a maund.
Cost of preparation, &c. ...	10
Gross profit ...	15

The license fee may be Rs. 5 only in this case, so that the shop-keeper may have a minimum of Rs. 10 a month for himself.

3. In the event of a shop being held by a capitalist who manages it by servants, the percentage or Government share (on account of license fee) of the gross profit should be less than in the case of the licensee being himself the vendor. Again, in the case of one person holding two or more shops of different articles at one place, such as ganja, opium, and madut or country spirit, and imported liquor and rum, the percentage on account of license fee should be higher than if each article had a separate place of vend.

4. As a rule, the Government share of the gross profit of a shop should not be less than 50 per cent., except in cases where the gross profit falls below, say Rs. 16 a month; and in fixing upset prices, 50 per cent. of the gross profit should be the ordinary minimum limit; but in the cases of existing shops, when their average monthly license fees, or in the case of shops of one year's standing their current fees, exceed the 50 per cent. gross profits, such fees should be the upset prices of the shops at the following resettlements. In the case of new shops yielding Rs. 16 and more, 50 per cent. of the estimated gross profit per month, or the monthly average license fee of a similar shop in the neighbourhood, whichever be the largest, should be the upset price. But there is no reason why any percentage such as 80 or 90 (or even more) of the gross profit should not be taken as the license fee, if the competition for the shop is so active as to induce the vendors to make such bids.

5. With an inspecting agency attached to every district there should be now no difficulty in ascertaining within a fair margin the real value of each shop by local enquiries and other means. Each Inspector and Sub-Inspector should keep a note-book in the following form:—

Name of exciseable article.	Place of vend, with name of vendor.	Monthly license fee.	Average quantity sold in a month.	Average sale proceeds in a month.	CHARGES IN A MONTH.				Net profit in a month.	REMARKS.
					Cost price.	Shop expenses.	License fee.	Total.		
1	2	3	4	5	6	7	8	9	10	11

6. In districts where special Excise Deputy Collectors have been appointed, such a note-book should be kept by each of them, and in districts where such special agency does not exist, the Sudder Excise Deputy Collector and sub-divisional officers of

each district are, on their cold weather tours, to test the entries made in the note-books of Inspectors or Sub-Inspectors.

7. These note-books should be before the Collectors or the Sudder Excise Deputy Collector in fixing the upset prices of shops proposed for re-settlement, or settlement for the first time, and at the time of the auction sales to help him in determining what bids should be accepted and what refused.

No. 6.

IN continuation of the Board's Circular Order No. 4 of November 1882, and with reference to the Notification No. 590, dated 5th May 1886, published at page 302, Part I of the *Gazette of India*, dated 8th May 1886, the following is substituted for the addition made by the Board's Circular Order No. 4 of November 1882 to rule 10 (*b*) of chapter VII, page 185, volume II of the Board's rules, and to rule 10 (*b*), section II, chapter III, page 5 of the Stamp Manual:—

"In Calcutta the Deputy Collector and the Superintendent of the Stamp Department of the Collector's office, as well as the Collector, are empowered to initial any label or labels, and to attach their usual signatures to any instrument immediately under the labels."

W. J.—Reg. No. 5044J—28—30-7-86.

JULY 1886.

H. A. Cockerell, Esq., c.s.i.

No. 7.

Certain Treasury officers having recently expressed the opinion that Rule VIII of the rules for the custody, distribution and sale of postage stamps, published at pages 37 to 42 of the Board's Stamp Manual, should be interpreted to mean that indents on treasury for postage stamps should only be made by the Post Master once a week and on a fixed day, the Postmaster-General of Bengal has referred the matter to the Board.

2. The Board agree with him in the view that the object and meaning of Rule VIII are that, in order to meet the demands of the public, official vendors should always have a week's supply in their hands and that, when their supply falls nearly to that amount, they should indent for more stamps, not that a post-office should only indent on the treasury once a week. Revenue officers are requested to issue the necessary instructions to the Treasury officers in accordance with the above ruling.

F. M. Halliday, Esq.

No. 8.

The attention of Revenue Officers is drawn to the following notification of the Government of India, No. 1611, dated 25th June 1886, published at page 391, Part I of the *Gazette of India* of the 26th June 1886.

Separate Revenue.

STAMPS.

Non-Judicial.

Amendments, &c.

The 25th June 1886.

No. 1611.—In the exercise of the powers conferred by sections 9 and 56 of the Indian Stamp Act, 1879, the Governor-General in Council directs that the following shall be added to Rule 9 (*a*) of the rules promulgated in this department notification No. 1288, dated the 3rd March 1882 :—

"and the Huzur Deputy Collector, Karachi, when the Collector is absent from Head-quarters.

With reference to the above notification, the following should be added to clause (*a*) of rule 9, section II, of the Stamp Manual, and clause (*a*) rule 9, section II, Chapter VII of the Board's Rules, volume II.

"and the Huzur Deputy Collector, Karachi, when the Collector is absent from Head-quarters."

No. 9.

WITH reference to the notifications of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, and section 35 of the Court Fees Act, 1870, the following should be added to Chapter VII, volume II of the Board's Rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department.

No. 1644, dated 29th June 1886, published at pages 403 to 405, Part I of the *Gazette of India*, dated 3rd July 1886.

No. 1983, dated 16th July 1886, published at page 423, Part I of the *Gazette of India*, dated 17th July 1886.

To the end of Table I, Appendix G of Chapter VII, volume II of the Board's Rules, and of the rules for the guidance of Stamp Officers, add:— JULY 1886. REV. CIR.

Description of instruments.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
The undermentioned debentures bearing date the 15th February 1886, and amounting to Rs. 6,17,000 of the Commissioners for making Improvements in the Port of Calcutta, whether on issue, renewal, or sub-division, or consolidation:—	Exempted ...	No. 1644, dated 29th June 1886, Act I of 1879, section 8.

		Rs.	Rs.
Nos.	2945 to 2963 at	100 each ...	1,900
,,	2972 to 3006 at	100 ,, ...	3,500
,,	3025 to 3029 at	100 ,, ...	500
,,	3117 to 3121 at	100 ,, ...	500
,,	3177 at	100 ...	100
,,	3200 to 3239 at	100 ,, ...	4,000
,,	3254 to 3303 at	100 ,, ...	5,000
,,	2861 to 2872 at	500 ,, ...	6,000
,,	2925 & 2926 at	500 ,, ...	1,000
,,	2969 to 2971 at	500 ,, ...	1,500
,,	3011 & 3012 at	500 ,, ...	1,000
,,	3016 & 3017 at	500 ,, ...	1,000
,, 3019,	3021 to 3024 at	500 ,, ...	2,500
,,	3030 to 3032 at	500 ,, ...	1,500
,,	3125 to 3146 at	500 ,, ...	11 000
,, 3153,	3170 to 3176 at	500 ,, ...	4,000
,,	3178 to 3182 at	500 ,, ...	2,500
,,	3193 to 3198 at	500 ,, ...	3,000
,,	3240 to 3253 at	500 ,, ...	7,000
,,	3304 to 3393 at	500 ,, ...	45,000
,,	2873 to 2878 at	1,000 ,, ...	6,000
,,	2881 to 2896 at	1,000 ,, ...	16,000
,,	2909 to 2924 at	1,000 ,, ...	16,000
,,	2927 to 2944 at	1,000 each ...	18,000
,,	2964 to 2968 at	1,000 ,, ...	5,000
,,	3008 to 3010 at	1,000 ,, ...	3,000
,, 3015,	3018, 3020 at	1,000 ,, ...	3,000
,,	3053 to 3116 at	1,000 ,, ...	6,400
,,	3150 & 3151 at	1,000 ,, ...	2,000
,,	3154 to 3158 at	1,000 ,, ...	5,000
,,	3160 to 3169 at	1,000 ,, ...	10,000
,,	3183 to 3189 at	1,000 ,, ...	7,000
,,	3199 at	1,000 ...	1,000
,,	3394 to 3518 at	1,000 ,, ...	1,25,000
,,	2879 & 2880 at	5,000 ,, ...	10,000
,,	2897 to 2908 at	5,000 ,, ...	60,000
,,	3033 to 3052 at	5,000 ,, ...	100,000
,,	3122 to 3124 at	5,000 ,, ...	15,000
,,	3147 to 3149 at	5,000 ,, ...	15,000
,,	3190 to 3192 at	5,000 ,, ...	15,000
,, 3007,	3013 & 3014 at	2,000 ,, ...	6,000
,,	3152 at	2,500 ...	2,500
,,	3159 at	10,000 ...	10,000
		Total ...	6,17,000

JULY 1886.

REV. CIR.

To the end of Table II, Appendix C of Chapter VII, volume II of the Board's Rules, and of the rules for the guidance of stamp officers, add:—

Description of document.	Stamp fee remitted or reduced.	Number and date of notification.
Application to a Collector or to any officer or person exercising all or any of the functions of a Collector, with respect either to liability to assessment, or to the amount of an assessment, under Act II of 1886.	Limited to one anna.	No. 1983, dated 16th July 1886, Act VII of 1870, section 35.

H. L. G.—Reg. No. 5254J—28—5-8-86.

AUGUST 1886.

Mr. Reynolds.

No. 1.

The following addition should be made to clause 7, section 6, chapter XIII, page 294 of the Board's Rules Volume I.

In clause 7 after the words "commented upon" insert the following—"In a separate section the working of the Bengal Tenancy Act, so far as it is administered by revenue officers, should be noticed. The sections, &c., of the Act requiring special treatment are those noted below:—

1.	Transfer of tenures—		
	Voluntary	Section	12 (3)
	By decree sale	"	13 (2), 14
	By succession	"	15
2.	Preparation of price-lists	"	39
3.	Commutation of rent payable in kind ...	"	40
4.	Orders for the appraisement or division of produce	"	69, 70
5.	Registration of improvements	"	80
6.	Certificates of Collectors as to acquisition of land for building or other purposes ...	"	84
7.	Notices of re-entry upon land by landlords	"	87 (2)
8.	Written permission to landlords to measure land under	"	90
9.	Applications by Collector for appointment of a common manager under ...	"	93
10.	Progress made in the preparation of a survey and record of rights under Chapter X		
11.	Progress made in the preparation of a survey and record of proprietors' private lands under Chapter XI		
12.	Local enquiries held by order of a court ...	"	158

In the margin of clause 7 enter the subject "Working of the Tenancy Act" in the place of "Fractional payments of rent," which heading has been omitted from the Annual Land Revenue Report.

E. D'S.—Reg. No. 5600J—28—11-8-86.

AUGUST 1886.

F. M. HALLIDAY, ESQ.

No. 2.

IN continuation of the Board's Circular Order No. 4 of June 1886, the following corrections are made in form No. 17 on pages 143 and 381 of the Excise Manual and the Board's rules, volume I, respectively :—

Omit the words "when the spirit passes out" from the headings of columns 4 and 9, and the words "when the spirits in column 5 pass out" from the heading of column 7. In line 1 of paragraph 1 of the foot-note substitute the words "officer in charge of the distillery" for "darogahs." In line 2 correct the words "darogah" and "spirits" to "officer" and "spirit" respectively, and add the words "after it has cooled" after "test the spirit manufactured during the day."

Omit the last sentence of paragraph 1 of the foot-note. In line 2 of paragraph 2 of the foot-note substitute the words "officer in charge of the distillery" for "darogah."

No. 3.

THE following revised list should be substituted for the list given below, rule 18, page 241, volume II of the Board's Rules.

List showing the order and dates of Submission of Indents for Forms to, and of supply by, the Stationery Office; also the dates on which Indents are to be forwarded to, and Forms received from, the Press.

1		2	3	4	5	6	7
	DEPARTMENTS.	Head of department by or through whom indents will be sent.	Periods to be comprised in the indents.	Date fixed for indents to reach the Stationery Office.	Date by which the forms are to be supplied.	Date fixed for indents to be forwarded to the Press from Stationery Office.	Date by which all forms are to be received from the Press at Stationery Office.
1	Special forms, mofussil*	Each in his own Department ...	1st July to 30th June following.	1st January ...	30th June ...	1st February ...	31st May.
2	Sonthal Pergunnah forms	Commissioner of Bhagulpore ...					
3	Forest Department, Bengal ...	Conservator of Forests, Bengal ...					
4	Ditto, Assam ...	Ditto ditto, Assam ...					
5	Special forms, Presidency* ...	Each in his own Department ...	1st August to 31st July following.	1st February ...	31st July ...	1st March ...	30th June.
6	Bengal Jails	Inspector-General of Jails ...	1st September to 31st August following.	1st March ...	31st August ...	1st April ...	31st July.
7	Bengal Police	Ditto of Police ...	1st October to 30th September following.	1st April ...	30th September	1st May ...	31st August.
8	Bengal Government, Executive ...	District Magistrate	1st November to 31st October following.	1st May ...	31st October...	1st June ...	30th September.
9	Do. General use, miscellaneous	Each in his own Department ...					
10	Emigration	Superintendent of Emigration ...					
11	Road Cess	Chairman of the Committee ...					
12	Road Fund	Ditto ditto ...					
13	Assam Revenue	Deputy Commissioner	1st December to 30th November following.	1st June ...	30th November	1st July ...	31st October.
14	Do. Executive	Ditto					
15	Do. Emigration	Ditto					
16	Do. Police	Inspector-General of Police ...					
17	Do. Jail	Ditto of Jails ...					
18	Do. Public Works correspondence.	Superintending Engineer					
19	Do. Superintending Engineer	Ditto ditto					
20	Do. Local Board's Account forms.	Examiner of Public Works Accounts, Assam.					
21	Do. Registration	Inspector-General of Registration.					
22	Do. Education	Inspector of Schools					
23	Do. Medical (Bengal forms used).	Deputy Surgeon General, Eastern Frontier Districts.					
24	Do. Account and Treasury ...	Comptroller					

25	Board of Revenue	District Collector	1st January to 31st December following.	1st July ...	31st December	1st August ...	30th November.
26	Legal Remembrancer (Civil suit)	Ditto					
27	State Railway Revenue	Examiner of Accounts	1st February to 31st January following.	1st August ...	31st January	1st September ...	31st December.
	Ditto old Revenue ...	Ditto					
	Ditto Local	Ditto					
	Ditto Workshop	Ditto					
	Ditto Store	Ditto					
	Ditto Public Works Department.	Ditto					
	State Railway capital or Divisional Public Works Department.	Ditto					
		Ditto					
28	Licensed telegraph	Director of Public Instruction					
29	Public Instruction	Senior Marriage Registrar, Calcutta.					
30	Ecclesiastical (4 sets, appendix 7*a* to 7*d*).						
31	Registration	Inspector-General of Registration	1st March to 28th February following.	1st September ...	28th February	1st October ...	31st January.
32	Mahomedan Marriage Registration	Ditto ditto ...					
33	Brahmo Marriage Registration ...	Ditto ditto ...					
34	Toll and Canal	Collector of Tolls					
35	Customs (Calcutta and outports)	Collector of Customs					
36	Accountant-General, Bengal ...	District Collector for Treasury †	1st April to 31st March following.	1st October ...	31st March ...	1st November ...	28th February.
37	Public Works correspondence ...	Chief Engineer	1st May to 30th April following.	1st November ..	30th April ...	1st December ...	31st March.
38	Superintending Engineer	Ditto					
39	Irrigation	Ditto					
40	Irrigation, Revenue	Ditto					
41	Medical	Surgeon-General, Bengal					
42	Lunatic Asylum	Ditto ditto					
43	Sanitary	Sanitary Commissioner					
44	Vaccination	Ditto ditto					
45	Stamps	District Collector					
46	High Court, Civil	District Judge	1st June to 31st May following.	1st December ...	31st May ...	1st January ...	30th April.
47	Ditto, Miscellaneous ...	Ditto					
48	Ditto, Criminal	District Magistrate					
49	Small Cause Court	Judge of Small Cause Court ...					

* These are special forms, not included in the standard lists, required by Heads of Departments generally for their own offices.

† Officers other than Treasury and Judicial officers requiring A. G. B. forms for general use, such as pay bills, &c., may enter them at foot of their respective indents.

N.B.—Forms which are to be paid for should be entered in separate indents.

E. D'S.—Reg. No. 6723J—28—3-9-86.

AUGUST 1886.

F. M. HALLIDAY, ESQ.

No. 4.

THE following resolution of the Government of India in the Financial Department, regarding the procedure to be followed in paying compensation for land acquired under the provisions of Act X of 1870 and in the audit of such payments, is circulated for the information and guidance of Collectors and all officers engaged in land acquisition duty.

The alterations in the Board's Rules necessitated by these orders will be circulated in due course.

No. 1580, dated Simla, the 29th June 1886.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

IT has been brought to the notice of the Governor-General in Council that the orders regarding the payment of compensation for land taken up for public purposes under the Land Acquisition Act, 1870, and the audit of such payments are not everywhere carefully observed, and that it is desirable to consolidate and in some respects to modify these orders.

2. His Excellency accordingly, in supersession of all previous orders, directs that the following procedure shall be observed.

3. After all preliminaries in respect to estimate, &c., that may be required under departmental rules in force for the time being have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

4. Officers who are especially employed for this work, being invested with the powers of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the same manner as an Executive Engineer, as described in Chapter 23 of the Civil Account Code. The following procedure shall be observed by such officers.

5. When the amount of compensation is accepted by the persons interested, and an award is made under Section 14 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall on the day the award is made forward a copy of the statement, signed by himself, to the Examiner of Public Works Accounts with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself both in the original and copy enter the total of column 6 of the statement in words.

6. In paying the amounts due under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked B), containing a reference to the item showing the amount due to that person in the statement prescribed in the preceding paragraph. The officer shall forward the receipts of the payees to the Examiner of Public Works Accounts with whom he is in account when forwarding to him the account of the month in which the payments are made.

7. In the event of the payees not presenting themselves for payment within a year from the date of the award, the amounts due may be paid into the Treasury on Revenue deposit, and vouched for in the accompanying form (marked C). Every endeavour should, however, be made to secure the presence of the payees to receive payment, so as to avoid as far as possible payment into the Treasury on deposit. When the payees ultimately claim payment of sums placed on deposit, the amounts will be paid to them in the same manner as ordinary Revenue deposits, under the authority of the Collector.

8. When the compensation offered is not accepted by the persons interested, and the amounts payable are consequently settled by the award made by the Court under the provisions of Part III of the Act, the special officer shall, as soon as he ascertains what the award of the Court is, prepare a statement in Form A showing the amounts due under the award, and forward a copy to the Examiner in the same manner as prescribed in paragraph 5. In paying the amounts due under such award, the officer shall take from each person to whom a payment is made a receipt in Form B, or, in the event of the payees not presenting themselves for payment within a year from the date of the award, from the Treasury Officer in Form C, containing a reference to the entry showing the amount due in the statement just referred to, and shall forward those receipts to the Examiner of Public Works Accounts in forwarding to him the accounts of the month in which the payments are made.

9. The special officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong. This will

make it more easy to secure the attendance of the payees, and so reduce the number of sums which it will be necessary to place on deposit under paragraph 7.

10. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 11 and 12 below.

11. When the land is taken up by the Collector or other Civil Officer not specially employed for the work, such Collector or Civil officer is not a Public Works disbûrser, but draws money for payment due under the award, made by him or by the Civil Court, from the Civil Treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A showing the amounts due, and forward a copy thereof to the Examiner of Public Works Accounts concerned in the manner prescribed in paragraphs 5 and 8.

12. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form B containing a reference to the particular entry in the award showing the amount due to the payee These receipts will be the Treasury officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General of the province, who will in ordinary course forward them to the Examiner of Public Works Accounts. In the event of the payees not presenting themselves to receive payment within a year from the date of the award, the amounts due may be placed on Revenue deposit, and receipts taken in Form C in the same manner as is provided in Rule 7.

13. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount due to each payee separately, in which case he should countersign the receipt in Form B, and make it payable at the Treasury to the payee, altering the words "Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$" to "Pay"; or he may draw the total amount due under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

14. Whether the payment is made by a special officer or by the Collector (or other Civil Officer), the audit of the Examiner of Public Works

Accounts shall consist in seeing that every payment is supported by a receipt in Form B or C, and that the amount paid on such receipt is the amount payable to the payee under the award, as shown in the statements of which he will have received copies under the preceding orders. The Examiner will also note in the last column of Form A the date on which possession is taken, as reported to him by the Excutive Engineer or other officer.

15. The Examiner will, as he receives the vouchers, fill in the entries in column 8 of the award statement (Form A); and as he receives the reports of possession he will fill in the entries in column 9: when all the vouchers showing either payment to the payee or payment into the Treasury on deposit and the reports of possession have been received, he will forward a copy of the completed statement in Form A to the Chief Revenue Authority. This will complete the audit of the Examiner; any other or further returns or reports from the officers who assess or pay compensation, and any reports regarding the payment of sums placed on deposit under Rules 7 and 12 above, will be disposed of by the Chief Revenue Authority without reference to the Examiner.

16. When the land is acquired for, and the cost is debitable to, the Military Works Department, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Examiner of Public Works Accounts.

17. When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department or Military Works Department, the procedure will also be the same, the Account Officer who will audit the payments being substituted for the Examiner of Public Works Accounts.

18. In any case in which land is acquired for a Municipality or other body financially independent of Government, the Local Government may direct that the payments instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government. If the Local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed, and shall render his accounts to the Civil Accountant-General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance on such dates and in such instalments as the Local Government may direct, further payment to Government being required as soon as the Accountant-General reports that the payments made exceed the amount received in advance. The Accountant-General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the Municipality or other body.

Ordered, that this Resolution be communicated to all Local Governments and Administrations, to the Comptroller-General, and to all Accountants-General and Comptrollers. Also that a copy of this Resolution be forwarded to the Public Works Department for information and for the issue of further orders.

REV. CIR.

AUG. 1886.

A.

NO. AND DATE OF STATEMENT _____.

DATE OF AWARD _____.

Name of work for which land has been acquired _____

No. and date of declaration in *Gazette, viz.*, No. ____, dated _____, page _____.

Statement showing compensation awarded by _____ *under Section* _____, *Act X of* 1870, *to all the persons interested in the plot of land situated in the village of* _____, *in estate* _____, *No* _____ *on the Revenue Roll of the District of* _____, *Pergunnah* _____.

1	2	3	4	5	6	7	8*		9*	
Serial number.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of Land Revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amount due to the payee in connection with the acquisition of the land.	Remarks.	NUMBER AND DATE OF VOUCHER.		DATE ON WHICH POSSESSION OF THE LAND WAS HANDED OVER TO THE DEPARTMENTAL AUTHORITIES FOR WHOM IT IS ACQUIRED.	
							Number.	Date.	Date.	Reference to the report, stating the date.
		A. R. P.	R. A. P.	R. A. P.	R. A. P.					

* To be filled up in the Examiner's Office.

NOTE.

Each award statement should be confined to the lands to be taken under one declaration—*i.e.*, the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

B.

No. of Voucher _____

Name of work for which the land has been acquired _____

Serial No. _____ in Award Statement No. _____ dated _____

Name of payee _____

I _____, of _____

pergunnah _____ zillah _____

do hereby acknowledge to have received Rs. _____

_____ on account of cost of land taken up by Government, as detailed on reverse.

Signature of the payee _____

Locality _____

NOTE.—The receipt should be in English; but when the payee is unable to write in English, he may give a receipt in the vernacular.

B.

No. of Voucher _____

Name of work for which the land has been acquired _____

Serial No. _____ in Award Statement No. _____ dated _____

Name of payee _____

I _____, of _____

pergunnah _____ zillah _____

do hereby acknowledge to have received Rs. _____

_____ on account of cost of land taken up by Government, as detailed on reverse.

Signature of the payee _____

Locality _____

NOTE.—The receipt should be in English; but when the payee is unable to write in English, he may give a receipt in the vernacular.

DETAILS OF LAND, &C., AND THEIR VALUES.

Mouza _____, *Pergunnah* _____ *Zillah* _____

Land _____ *Bigha* _____ *Kotta* _____ *Chuttack.*

Value _____ *Rupees* _____ *Annas* _____ *Pies.*

DETAILS OF LAND, &C., AND THEIR VALUES.

Mouza _____, *Pergunnah* _____, *Zillah* _____

Land _____ *Bigha* _____ *Kotta* _____ *Chuttack.*

Value _____ *Rupees* _____ *Annas* _____ *Pies.*

C.

Name of work for which land has been acquired _____

To the Officer in charge of _____ *Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of Rs. _____ *on account of compensation for land taken up for the above purpose, payable as detailed below :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each			Remarks.
		Acres.	*Rs.*	*a.*	*p.*	
	Total ...					

Land Acquisition Officer.

Dated 188 .

Received the above amount and credited to Revenue deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.

C.

Name of work for which land has been acquired _____

To the Officer in charge of _____ *Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of Rs. _____ *on account of compensation for land taken up for the above purpose, payable as detailed below :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		Acres.	*Rs.*	*a.*	*p.*	
	Total ...					

Land Acquisition Officer.

Dated 188 .

Received the above amount and credited to Revenue deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.

No. 5.

THE attention of District Officers is drawn to paragraph 2 of the Board's Circular Order No. 38B, dated 28th June 1886, and they are requested to see that the Abkars are not subjected to any unnecessary delay or expense in paying the excise revenue direct into the local treasuries. Some expeditious arrangement should be made to supply the Abkars with forms of challans and to have them duly filled in. It is reported that in certain districts it is difficult for the Abkars to avoid paying illegal gratifications to the *Potdars*, who are in the habit of substituting bad coins for the good coins tendered, and, unless they are remunerated illegally, condemning such bad coins to the detriment of the Abkars. Measures should be adopted to stop this practice wherever it obtains.

No. 6.

WITH reference to paragraphs 50—52 of the Annual Stamp Administration Report for 1884-85, the Board desire to call the attention of all Revenue officers to the description of a Notarial Act which is given in Article 45 of Schedule I of the Indian Stamp Act, I of 1879, in the following terms:—

"Notarial act, that is to say, any instrument, endorsement, note, attestation, certificate or entry made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public."

2. By notification No. 843, dated 16th June 1882, issued by the Government of India, in the Home Department, and published at pages 234 and 235 of Part I of the *Gazette of India*, dated 17th June 1882, a number of persons were appointed to perform the functions of Notaries Public under Act XXVI of 1881. Further power to appoint Notaries Public is also given by section 138 of Act II of 1885. Collectors are not *ex-officio* Notaries Public, and have not been specially so appointed.

3. From the information before the Board on this subject it appears that the documents to which Collectors chiefly require notarial stamps to be affixed are—

Affidavits;

Attestations (of powers-of-attorney under clause 9, section XII, Chapter IX, page 213 of Volume I of the Board's Rules) and

Petitions.

The law with regard to *affidavits* is contained in section 197 of Act XIV of 1882, from which it will be seen that Collectors may administer the oath only when they are sitting as a "Court," and the stamp to be used is an ordinary non-judicial one under Article 3 of Schedule I of the Stamp Act. As to *attestations*, the Board do not at present wish to interfere with the existing practice as laid down in the rule on page 213 of Vol. I of the Board's rules referred to, with which must, however, be read the Board's circular orders Nos. 11 of March 1882 and 7 of April 1886. The stamping of *petitions* of every description is provided for in Schedule II of the Court Fees Act, VII of 1870, and they should be stamped accordingly.

4. The following instances of petitions which are sometimes erroneously stamped as notarial acts have come to the notice of the Board, viz.—

(1) Petitions for attesting powers-of-attorney (in the absence of the principal), to enable the attorney to draw money from the treasury and for other purposes.

(2) Petitions (so—called) giving information of the loss of bonds by fire or otherwise, and such like.

(3) Petitions for permission to have processions on public roads.

(4) Petitions for granting certificates to mukhtears that they have practised in the court to enable them to renew certificates under High Court Rules, paragraph 18.

The Board direct that the practice of stamping the above petitions as notarial acts should be discontinued.

5. It is not within the province of the Board, in administering the Stamp Department, to rule definitely whether the Executive officers should receive these petitions at all, or decline to do so.

W. LeB. & others—Reg. No. 6912—28—9-9-86.

SEPTEMBER 1886.

Mr. Reynolds.

No. 1.

The following form of notice of sale of estates for arrears of revenue under Act XI of 1859 has been approved by Government, and should be followed as far as possible by Collectors in advertising estates for sale. The columns of the form have been filled up with specimen names and figures by way of illustration.

NOTIFICATION.

Notice is hereby given, under sections 6 and 13, Act XI of 1859, that the under-mentioned estates or shares of estates in the district of will be put up for sale at the Collector's office of that district on for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue.

When in columns 5, 7, and 9 of the appended statement it is stated that only a share is to be sold, a separate account is kept for such share and the other share or shares in the estate are excluded from the sale :—

1	2	3	4	5	6	7	8	9
Towjih number.	Name of mehal and pergunnah.	Sudder jumma of whole estate.	Whether the whole estate is to be sold.	If only a share is to be sold, specification of such share or shares.	Names of proprietors of property to be sold.	If only a share is to be old, the sudder jumma of such share.	If the whole estate is to be sold, the arrears due from it.	If only a share is to be sold, the arrears due from it.
		Rs. A.P.				Rs. A.P.	Rs. A.P.	Rs. A.P.
43	Estate Alimuddin, pergunnah Panna.	546 14 0	The whole.	.....	Solimullah and others.	.....	82 0 0	.....
227	Estate Bemala Churn, mouzah Andul, pergunnah Ghatchick.	50 0 0	.....	3 annas share.	Kena Ram Das.	9 6 0	.....	1 4 0
491	Mehal Brindabun, mouzahs Rampore and Gobindpore, pergunnah Shahujial.	160 0 0	.....	Share consisting of 2 annas of mouzah Rampore.	Buddi Nath Singh and others.	7 8 0	.....	3 0 0

No. 2.

Landlord's fees under sections 12 to 15, and also under section 57 (2) of the Bengal Tenancy Act, which are payable to Government as landlord, are miscellaneous revenue receipts, and should therefore be realised in cash and included by Collectors in table V of their return No. X under the head (g-1) " Fees under Act VIII of 1885."

F. M. HALLIDAY, ESQ.

No. 3.

IN order to secure more effective checks against the embezzlement or misappropriation of excise revenue, of which several cases have lately come to the notice of the Board of Revenue, and to have the means of exercising greater control than at present exists over the demand and receipts of excise revenue, as well as over other matters, the following instructions are issued for the guidance of Revenue Officers in the Excise Department.

2. In addition to the registers prescribed (by Chapter XII, section 3, pages 271 to 273 of the Board's Rules, Volume I) for the Excise Department of a Collector's office, the undermentioned registers are to be kept. They should be inserted on page 273 of the Board's Rules, Volume I, in the order of their numbers :—

No. 57*a*.—Register of siddhi passes.

No. 69.—Register of challans of money on account of Excise revenue paid to the treasury.

No. 70.—Register of miscellaneous receipts on account of Excise Department.

No. 71.—Register of passes for sudder distillery liquor (for districts where the passes are issued by the Excise Deputy Collector on payment of still-head duty direct to the treasury).

No. 72.—Register of passes for charras.

On page 285 of the Board's Rules, Volume I, after register No. 57, add :—

Register No. 57a of siddhi passes.

1—Number; 2—Date of issue; 3—Number of days for which the pass is current; 4—Name of person to whom granted; 5—Quantity of siddhi covered by the pass; 6—Amount of duty paid; 7—From what place; 8—To what place to be taken; 9—Remarks.

On page 286 of the Board's Rules, Volume I, after register No. 68, add the following :—

Register No. 69 of challans of money on account of excise revenue paid to the treasury.

1—Date; 2—Number of challans in consecutive series; 3—From whom received; 4—On what account; 5—License fees; 6—Still-head duty; 7—Distillery fees; 8—Duty on ganja and other drugs; 9—Price paid for opium; 10—Miscellaneous; 11—Signature of the Treasurer.

Register No. 70 of miscellaneous receipts on account of Excise Department.

1—Number in consecutive series; 2—Date of order; 3—Particulars of the amount ordered to be realised; 4—Amount realised; 5—Date of payment to the treasury; 6—Signature of the head of the office; 7—Remarks.

Register No. 71 of passes for sudder distillery liquor (for districts where the passes are issued by the Excise Deputy Collector on payment of still-head duty direct to the treasury).

1—Number; 2—Date of issue; 3—Number of shops for which pass is granted; 4—Name of person to whom given; 5—Quantity, description, and strength of spirits covered by the pass; 6—Rate of duty per gallon of London-proof sanctioned and the amount leviable according to strength; 7—Duty paid; 8—From what distillery to be taken; 9—To what place to be taken; 10—Remarks.

Register No. 72 of passes for charras.

1—Date; 2—Name of applicant for the pass; 3—Quantity of charras to be imported; 4—Amount of duty paid; 5—Number and date of challan paying the duty to the treasury; 6—Date of

issue of the pass ; 7—Date of arrival of the charras ; 8—Date of payment of the balance of duty, if any ; 9—Remarks.

After the form of register No. 57 on page 180 of the Excise Manual, insert the appended forms of registers Nos. 57*a*, 69, 70, 71, and 72.

No. 57a.—Register of Siddhi Passes.

1	2	3	4	5	6	7	8	9
Number.	Date of issue.	Number of days for which pass is current.	Name of person to whom granted.	Quantity of siddhi covered by the pass.	Amount of duty paid.	From what place.	To what place to be taken.	REMARKS.

NOTE.—This register should also be kept up by a Sub-divisional officer, when he is authorised to give siddhi passes.

No. 69.—Register of challans of money on account of Excise Revenue paid to the Treasury.

Date.	Number of challans in consecutive series.	From whom received.	On what account.	AMOUNT.						Signature of the Treasurer.
				License fees.	Still-head duty.	Distillery fees.	Duty on ganja and other drugs.	Price paid for opium.	Miscellaneous.	
1	2	3	4	5	6	7	8	9	10	11

N. B.—No challans for excise payments shall be received in the treasury without the initials of the Excise Head Clerk or Accountant, as evidence of the correctness of the entries therein made. Every such challan is to be at first presented to the Excise Head Clerk or Accountant, who, after being satisfied of the correctness of the entries therein made, or making therein the necessary correction, is to enter the details in the register, and return it to the presenter, having attested it by his initials.

At the end of every day the register is to be sent to the Treasurer for his signature. On its return from the Treasurer, duly signed, payments on account of license fees are to be entered in register No. 54. The entries of payments made in other registers on production of challans of payments should be also daily compared with the entries made in this register, and discrepancies reconciled.

No. 70.—Register of miscellaneous receipts on account of Excise Department.

Number in consecutive series.	Date of order.	Particulars of the amount ordered to be realised.	Amount realised.	Date of payment to the treasury.	Signature of the head of the office.	REMARKS.
1	2	3	4	5	6	7

N. B.—The following cases are to be entered in this Register:—

(1) Penalties for omission to return ganja, siddhi, country-spirit, &c., passes within the time allowed.
(2) Duplicate license fees.
(3) Ganja import passes fees.
(4) Sale proceeds of account-books, of abandoned distillery buildings, of confiscated articles, &c., &c.
(5) Fees levied by excise authorities under sections 29 and 30 of Act VII (B.C.) of 1878.

No. 71.—Register of passes for sudder distillery liquor (for districts where the passes are issued by the Excise Deputy Collector on payment of still-head duty direct to the treasury).

Number.	Date of issue.	Number of shops for which pass is granted.	Name of person to whom given.	Quantity, description, and strength of spirits covered by the pass.	Rate of duty per gallon of London-proof sanctioned and the amount leviable according to strength.	Duty paid.	From what distillery to be taken.	To what place to be taken.	REMARKS.
1	2	3	4	5	6	7	8	9	10

No. 72.—Register of passes for charras.

Date.	Name of applicant for the pass.	Quantity of charras to be imported.	Amount of duty paid.	Number and date of challan paying the duty to the treasury.	Date of issue of the pass.	Date of arrival of the charras.	Date of payment of the balance of duty, if any.	REMARKS.
1	2	3	4	5	6	7	8	9

3. In register No. 7 of Excise cases on pages 177 and 276 of the Excise Manual and Board's Rules, Volume I, respectively, add a column after column 10, with the heading "Date of realisation and the amount of fine realised." Number it 11 and alter the number of the column for "Remarks" from 11 to 12.

4. In register No. 54 of license fee payment, &c., on page 178 of the Excise Manual, add the following words at the end of the first direction after the word "force":—"Such entries should, as a rule, be made in the handwriting of the Excise Deputy Collector or the officer in immediate charge of the Excise Department."

5. Insert the following as foot-notes to register No. 54:—In the case of *outstills* it is desirable, in columns 8 to 19 of this register, to show the quantity and description of materials distilled and the quantity of spirits sold. The heading in column 7 is therefore in the case of *outstills* to be corrected to "Quantity and description of materials distilled and quantity of spirits sold," in the place of "Quantity of article purchased."

Each page of this register is to be initialled by the Excise Deputy Collector, or the officer in immediate charge of the Excise,

Department, as evidence of the entries contained in it being correct.

6. In register No. 57 of ganja passes on pages 180 and 285 of the Excise Manual and the Board's Rules, Volume I, respectively, add two columns—one to show the "rate of duty," and the other the "amount paid." These two columns will be numbers 6 and 7; the columns now numbered 6, 7, and 8, will be Nos. 8, 9, and 10.

7. Add the following as a foot-note to return V*a* of excise licenses cancelled or surrendered on page 181 of the Excise Manual:—Show on the reverse of this return the dates of cancelment, surrender, and renewal or issue of each license, with a memorandum below showing the increase and decrease of license fees in the month with the net result (increase or decrease).

8. In Table I of the Quarterly Return No. XIV on page 182 of the Excise Manual divide column 11 into two sub-heads—"License fees" and "Duty," to be numbered 11 and 11*a*, respectively.

9. In Table IV of return No. XIV on page 185 of the Excise Manual add a column to show the "quantity and description of materials distilled during the quarter." It is to be inserted after column 3 and be numbered 4, the existing columns 4 to 12 being corrected to 5 to 13.

10. Insert the following as a foot-note to Table V of return No. XIV on page 185 of the Excise Manual:—A *plus* and *minus* memorandum in the following form is to be entered in this Table, in explanation of the demand shown in column 11 of Table I:—

	Rs.
Illustration.—Demand of the first quarter according to the settlements made for the current year up to 31st March last	1,00,000
Add on account of settlements since made as shown in the monthly statement VA for the quarter ...	2,000
	1,02,000
Deduct on account of licenses cancelled or surrendered as per monthly statement VA for the quarter ...	10,000
Net demand of the quarter on account of the license fees as per column 11 of Return No. XIV ...	92,000

N.B.—The first heading of the memorandum to be entered in the succeeding quarters should be changed to "Demand of the (2nd, 3rd, or 4th) quarter as per preceding quarter's return."

REV. CIR.
SEPT. 1886.

11. Add the following as clause 3*a* in section II on page 69 of the Excise Manual and in section II on page 315 of the Board's Rules, Volume I :—

Inspection of Excise Office by Collector and Commissioner.

3*a*. Every District excise office is to be inspected by the Collector not less than twice, and the Commissioner not less than once, a year. On each occasion an inspection report in the form No. XXIH, given in Appendix C of the Excise Manual, is to be submitted to the Board of Revenue, separate from the inspection report of other departments The Collector's reports will be due to the Board by the 1st January and 1st July and the Commissioner's by the 1st April each year.

Add the following as clause 3*a* in section XX on page 124 of the Excise Manual and as clause 3*a* in section XIX on page 362 of the Board's Rules, Volume I :—

3*a*. Each subdivisional officer in charge of the excise of his subdivision is to send to the Sudder Excise Deputy Collector the following monthly returns :—

Statement of licenses cancelled or surrendered (in the form of return No. V.A. in Appendix C of the Excise Manual).

Statement of demand, collection, and balance (in the form No. V.C. in Appendx C of the Excise Manual).

Abstract cash account (in the form No. V.D. in Appendix C of the Excise Manual).

On page 299 of the Board's Rules, Volume I, add the following to the list of returns :—

Excise Inspection Report XXIH.
Statement of Demand, Collection, and Balance—V.C.
Abstract cash account—V.D.

On page 181 of the Excise Manual, after return V.A. insert the annexed forms V.C. and V.D., and on page 185, after table V of quarterly return No. XIV, add the appended form XXIH.

VC.

Detailed list of Demand, Collection, and Balance of Excise Revenue and consumption of exciseable articles in the sub-division of during the month of .

Consecutive number.	Name of exciseable article.	Place of vend.	Name of vendor.	Demand.							Collection.							Balance.						Description and quantity of articles passed out.	Remarks.
				Arrears.	Advance fee.	License fee.	Duty.	Distillery fee.	Miscellaneous.	Total.	Arrears.	Advance fee.	License fee.	Duty.	Distillery fee.	Miscellaneous.	Total.	Arrears.	Advance fee.	License fee.	Distillery fee.	Miscellaneous	Total.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25

VD.

Cash Account of Excise Revenue of the subdivision *for the month of* 1886.

NAME OF EXCISEABLE ARTICLE.	AMOUNT RECEIVED.					Date of remittance to the treasury.	Number of Challan.	AMOUNT OF THE CHALLAN.					Balance in hand at the end of the month.	REMARKS.
	License fee.	Duty.	Distillery fee	Miscellaneous.	Total.			License fee.	Duty.	Distillery fee.	Miscellaneous.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

NOTE.—Show in a foot-note the details of the quantity of exciseable article on which duty has been paid and the different rates of duty. Thus—

	Rs.	A.	P.
1 Gallon at Rs. 3-2 per gallon	3	2	0
27 Gallons „ 3-4 „	87	12	0
	90	14	0
10 seers flat ganja, at Rs. 4-8 per seer	45	0	0
20 „ choor „ „ 5-0 „	100	0	0
Total ...	145	0	0

and so on.

12. Add the following as clause 2*a* in section XX on page 123 of the Excise Manual and in section XIX on page 362 of the Board's Rules, Volume I:—"Officers in charge of central distilleries or excise divisions or subdivisions, having to receive money and make remittances to the treasury, are to keep a daily cash-ledger or book in the form No. 73 given in Appendix A of the Excise Manual."

Insert the following after register No. 72 on page 180 of the Excise Manual :—

RECEIPTS.			DISBURSEMENTS.		
Date ...	Particulars of receipt.	Amount ...	Date ...	Particulars of disbursements, *i.e.*, remittance to the treasury, payments authorised on account of contingencies, &c., &c.	Amount.
1	2	3	4	5	6
		Rs. A. P.			Rs. A. P.
1st June 1886.	Duty on 25 gallons of spirits removed by Hari Mohun Shaha.	50 0 0	1st July 1886.	Remitted to the treasury—*vide* challan signed by the treasurer, No.	40 0 0

N. B.—At the end of each page totals of receipts and disbursements are to be struck and the cash balance in hand shown, which should be carried over to the next page and shown in column 2 as "brought forward."

On page 273 of the Board's Rules, Volume I, after register No. 72, insert the following :—

73. Daily cash-ledger of money received and disbursed by officers in charge of central distilleries or excise divisions or subdivisions.

After register No. 72, on page 286 of the Board's Rules, Volume I, add the following :—

Daily cash-ledger, number 73, of money received and disbursed by officers in charge of central distilleries or excise divisions or subdivisions.

1—Date; 2—Particulars of receipt; 3—Amount; 4—Date; 5—Particulars of disbursements, *i.e.*, remittance to the treasury, payments authorised on account of contingencies, &c., &c.; 6—Amount.

XXI H.

[*Questions for the use of an officer inspecting the Excise Department of the Collector's Office.*]

1. Are all Excise licenses granted annually ?

2. Are all the old licenses called in at the end of the year ?

3. If a license-holder does not give up his time-expired license, is special notice given to the Magisterial authorities or Excise detectives to prevent the sale of liquor by such person.

4. Are enquiries made if any license, or is care taken that no license, has been transferred or sublet.

5. Has each license a distinct number, and is only one shop carried on under one license ?

6. Is a separate register kept for each different kind of license ?

7. Is a notification in English and in the Vernacular published in the manner and at the places ordered in clause 9, section 3 of the Excise Manual a fortnight before the date of auction ; and is a list of shops to be sold kept open for general inspection at the Collectorate ?

8. Is the sale conducted by the Collector or by the Sudder Excise Officer or by the Sub-divisional Officer ? Is the procedure prescribed for a sale strictly complied with ?

9. Is any shop sold by auction below its upset price without obtaining the Commissioner's orders ?

10. Has the upset price been calculated according to the orders in clause 15, section 3 of Excise Manual and the Board's circular order No. 42B, dated 14th July 1886 ?

11. Has any shop been settled with more than one person without the sanction of the Commissioner required by the Board's circular order No. 39B of 7th July 1886 ?

12. At the time of sale have the advances been taken from the licensees according to the orders of the Board (*vide* clause 17, section 3 of the Excise Manual) ?

13. Is the advance on account of a license or lot already sold realized, or a promissory note (when the sum payable exceeds Rs. 25) taken before commencing to sell the next license or lot ?

14. Are the auction-purchaser's signatures taken against the entries of the shops immediately after the lots have been knocked down?

15. Are the signatures of the licensees taken on the counterparts of the licenses?

16. If the auction-purchaser does not open his shop within 15 days from the date of sale, what action is taken?

17. Does the system of monopoly prevail wholly or partially in the settlement of any excise article, and is the revenue affected or likely to be affected thereby in future?

18. What are the registers kept in the office, and are they properly written and brought up to date? Are they duly signed by the Excise Deputy Collector or the officer in charge of the Excise Department?

19. Are the entries as to closure of shops made by the Excise Deputy Collector himself in Register No. 54, and are the entries as to the demand for broken periods correctly calculated and initialled by him?

20. Are the rules as to the punctual payment of license fees and as to penalties under sections 29 and 30, Act VII (B.C.) of 1878, enforced?

21. Are the rules as to payment of excise revenue direct to the Government treasury by the abkars duly enforced?

22. Does the demand entered in the last quarterly return (XIV) correspond with that shown in Register No. 54? and do the collections shown in that return agree with the figures of the treasury?

23. What are the excise articles mostly consumed in the district, and are they sufficiently taxed to prevent inordinate consumption?

24. Is there any abnormal increase or tendency to it in the consumption of any excise article? If so, why, and how can it be prevented or its progress arrested?

25. Is there any smuggling in any article, and what measures have been, or are being, taken to prevent it?

26. Are rewards punctually paid to informers and seizers?

27. Is security taken from officers entrusted with the receipts or custody of any money or property appertaining to the Excise Department? if so, is the security taken in cash or landed property, and is it sufficient to the trust?

28. What are—(1) the quantity of ganja passed out, on an average of preceding six months, in a month; (2) the average rate per seer at which sold to consumers; (3) the total sale proceeds calculated at that rate; (4) the cost price of the quantity passed out, or the price paid to remain as they are; (5) the duty paid on the quantity; (6) gross profit; (7) total license fees? What percentage of the gross profit is represented by the license fees; and is the amount levied in the shape of license fees sufficient or capable of further increase?

29. Similar questions to those in 28 should be asked regarding siddhi.

30. Similar questions to those in 28 should be asked as regards opium.

31. Similar questions to those in 28 should be asked as regards Sudder distillery liquor.

32. Where are the ganja and siddhi golahs situated? when they are situated at a distance)—Why cannot they be located within or near the excise office compound? and what measures are being taken to secure their location within the excise office compound or close to it? What supervision does the Excise Deputy Collector or Sub-divisional Officer exercise over the ganja and siddhi golahs and the receipt and delivery of their contents?

33. How is the Sudder distillery (if one exists in the district) worked? Are all rules as regards its working and the protection of the Sudder distillery area from the introduction of outstill liquor, &c., strictly attended to?

34. How is the outstill system working? Does it give undue facilities for drinking? Are the capacities of stills restricted in proportion to the demand for consumption and license fees paid? Is a further check against over production put by limiting the capacities and numbers of fermenting vats or vessels?

35. Is there an increase of drinking or any tendency to it? If so, why and how should it be prevented or its progress arrested

36. Is tari much consumed in the district, and who are the principal consumers? Is there any rule or practice for the supply of tari to the vendor? How is tari obtained? What percentage of the gross profit of a tari vendor is ordinarily represented by his license fee?

37. Is pachwai consumed in the district? Is there any particular or exceptional arrangement made for the issue of licenses for its manufacture or sale?

38. Are madat, chundu, charas, and majum consumed in the district, and to what extent? Is there a sufficient number of licensed shops for the sale of each of these articles to meet the normal demand of the district?

39. Does the Deputy Collector or the officer in immediate charge of the Excise of the district take interest in his work, and is he otherwise fit for the charge?

40. Are the ganja and siddhi golahs and Sudder distilleries visited by the Collector and the Excise Deputy Collector or Subdivisional Officers as required by the Board's rules (clause 57, section XVII, page 119, clause 50, section XI, page 101 of the Excise Manual)?

QUESTIONS FOR THE USE OF AN OFFICER VISITING AN EXCISE OFFICE OR WAREHOUSES FOR GANJA AND SIDDHI.

1. Is any allowance made on account of wastage of ganja, either in transit from the ganja-producing districts to the whole sale warehouse, or from warehouse to the shops of the retailers?

2. Does the Excise Officer, before allowing ganja to be stored in a warehouse, ascertain that the seals of the bundles are not broken, and that the weight and sorts corresponds with the weight and sorts noted on the pass issued by the ganja-producing district?

3. Are the warehouses of ganja registered as directed in clause 45, section XVII of the Excise Manual?

4. Are the ganja dealers held responsible for any deficiency in excess of 2½ per cent.; and is duty levied for the same?

5. Are Registers No. 37 and 40 kept at the warehouse?

6. Do the licensed vendors pay the duty on ganja and siddhi into the Government treasury direct before removing the same from the wholesale dealer's warehouse.

7. Are the duty and license fees levied entered in the appropriate columns of Form No. 43?

8. Is the transport of ganja from a wholesale warehouse to retail shops protected by passes up to the time of its reaching the retail shops?

9. Is a register of such passes kept up in Form No. 57?

10. Who issues the passes? Is the duty on ganja or siddhi for which a pass is sought paid into the treasury and chalan of payment produced before the pass is signed and issued? Are the duplicate passes returned in due time and pasted with the counterfoils? If they are not returned within due time is any penalty levied?

11. What arrangements are made for the receipt of payments on account of duty and issue of passes under clause 59, section XVII, page 119 of the Excise Manual?

12. Are ganja and siddhi on arrival weighed in the presence of the Excise Deputy Collector or Sub-divisional Officer?

13. How is the refuse ganja or siddhi burnt? when and in whose presence?

14. Are the warehouses visited by the Collector and Excise Deputy Collector or Sub-divisional Officer, and how often?

QUESTIONS FOR DISTILLERY INSPECTION.

1. How is the Sudder distillery working? Are all rules as regards its working and the protection of the Sudder distillery area from the introduction of the outstill liquor, &c., strictly adhered to.

2. Is officer in charge of the distillery perfectly acquainted with the use of the hydrometer: does he measure and test with the thermometer and hydrometer every evening the spirits manufactured during the day?

3. Are the spirits manufactured during the day, stored separately from the distillations of other days?

4. Are the spirits tested before allowing them to cool?

5. Who keeps the hydrometer and thermometer? Are they properly washed every time they are used as required by the revised rules 36 and 37, section XI, page 99 of the Excise Manual?

6. Is the size and capacity of every still recorded and marked on it?

7. Are the apparatus of distillers registered?

8. Is any rent charged on the still and apparatus of a distiller permanently closed to manufacture if not removed or transferred within five days after the closure?

9. Are spirits ever removed from a distillery without being protected by a pass from the distillery officer or Excise Deputy Collector? Are the passes returned to the Sudder office after the period of their currency has expired and pasted with their counterfoils? Is the prescribed penalty levied when a pass is no returned in due time?

10. Is the spirit tested at a temperature at which the hydrometer is graduated?

11. Are the hydrometers in constant use at distilleries tested? If so, at what intervals, and by whom and how, and what is done when the standard hydrometer does not agree with the one in use at the distillery?

12. Are the casks containing spirits marked with the date of manufacture and their mouths closed until the spirits are required for issue.

13. Is the quantity taken out of a cask noted on the ticket on it?

14. Does a distiller who manufactures spirits of different strengths, in one day mix them together before or after they are tested?

15. Is enquiry ever made to ascertain if any licensed shop-keeper supplements his sale by the use of illicit spirits?

16. Do the totals of the treasury receipts tally with the figures shown in column 12, Form No. 21?

17. Is due precaution taken that no licensed shop-keeper obtains supplies of spirits from other than the distillery specified in the license?

18. Is particular care taken that a licensed distiller does not open a shop for retail vend without taking a separate license for the purpose?

19. Is a distiller allowed to open a shop in the immediate vicinity of the distillery in which he distills?

20. Is a licensed shop-keeper allowed to take the spirits to another shop (or shops) than the one specified in the pass?

21. Is the distillery building in good order?

22. What money has the officer in charge of the distillery in hand?

23. Is the officer in charge of the distillery allowed to receive money on account of still-head duty, distillery fee, &c., and if so, how is such money remitted to the treasury, and how often? What is the average amount kept in hand daily, and are the cash books brought up to date and acknowledgment of the remittances to the treasury duly received?

24. Are the registers 15*a*, 15*b*, and 15*c* properly kept?

25. How is the distillery fee levied? on the quantity distilled or passed out?

26. Are the spirits manufactured twice tested, once after the distillation, and again at the time of issue?

27. Are the spirits diluted with water before being tested?

28. What is the retail minimum price of spirits sold within the Sudder distillery tract, and in its neighbourhood within the outstill area? Is there much introduction of outstill liquor into the Sudder distillery tract, and if so, what measures have been or are being taken to prevent it?

29. Is the distillery visited by the Collector and Excise Deputy Collector, and how often?

QUESTIONS FOR INSPECTION OF OUTSTILLS.

1. How is the outstill system working? Does it give undue facilities for drinking? Are the capacities of stills restricted in proportion to the demand for consumption and the license fees paid? Is a further check against over production put by limiting the capacities and numbers of fermenting vats or vessels?

2. Is there an increase of drinking or any tendency to it? If so, why and how should it be prevented or its progress arrested?

3. What are the number, capacity (liquid as well as working) and description of the stills used, and the number and size of the fermenting vessels thereto attached?

4. To what distance is the liquor supplied?

5. What is the distance between the two nearest outstill shops?

6. What is the daily issue?

7. How much liquor is obtained from one maund of "mohwa," gur or grain, whichever may be used, and what quantity of materials is distilled in a month?

8. At what rate per bottle is the liquor sold to consumers?

9. What is the monthly license fee of the outstill shop?

10. What are the actual manufacture and sale of liquor at the outstill shop in a month?

11. What are the working hours of the outstill?

12. Is the distillation of liquor stopped during the night?

13. Does the vendor sell his spirit at the place mentioned in the license or does he sell it at any other place?

14. Does the vendor sell at the outstill shop the produce of his still, or does he bring the liquor from another still to meet the requirements of his customers?

15. How many bottles of liquor does the vendor sell at a time?

16. Do the customers pay the price of the liquor in cash, or give any other article in exchange?

17. Does the vendor hang up the sign-board at the door of his shop?

18. Does the license-holder of an outstill shop sell the liquor himself or through some other agency?

19. Is the account book kept in the printed form written up to date?

20. Is the account book initialled by the visiting officer?

21. How often is the outstill visited by the Detective Darogah or the Excise Inspector, or Sub-Inspector?

22. What profit remains to the license-holder after deducting his establishment cost, &c.?

23. Is the outturn of the outstill so small as to raise suspicions of illicit manufacture?

No. 4.

UNDER section 19A of Act VII (B. C.) of 1878, the following rules are prescribed, with the sanction of the local Government, for the importation into Bengal of spirits manufactured at Shajehanpore in the North-Western Provinces. These rules are to be added as section VIIA at the foot of page 91 of the Excise Manual, and in chapter XV at the foot of page 334 of the Board's Rules, volume I.

SECTION VIIA.—*Shajehanpore Rum and Spirits.*

1. Rum and other spirits manufactured at Shajehanpore may be imported into Bengal, under a license and a pass granted by the Collector of Shajehanpore, either on payment of duty at Shajehanpore, or under bond for payment of duty to the Collector of the district in the Lower Provinces into which the liquor is imported.

2. The Collector of Shajehanpore will forward by post a letter of advice to the Collector of the importing district of all spirits exported from Shajehanpore for the Lower Provinces, giving full particulars of each consignment, by specifying the number and date of the pass granted under the preceding rule in respect of the consignment, the description, quantity, and strength of spirit contained in each cask or other vessel, and whether full duty has been levied or the liquor has been cleared without prepayment of duty.

3. Spirits manufactured at Shahjehanpore may be imported into Bengal by licensed dealers, and persons requiring the spirit for consumption and not for sale, without the execution of a bond, and without a special license from the Collector of the importing district, provided—

(1) That duty be prepaid at Shajehanpore.

(2) That the consignors (Messrs. Carew and Company) obtain a pass from the Collector of Shajehanpore in respect of each consignment, such pass to contain the name and address of the consignee, and all of the particulars required by rule 2; and that they

forward the same by post (not later than the date of despatch of the consignment) to the Collector of the importing district, sending at the same time a copy of the pass to the address of the consignee.

4. Except as provided in rule 3, every person removing spirits from Shajehanpore for exportation into the Lower Provinces must execute a bond binding himself and his heirs, successors, and assigns to produce to the Collector of Shajehanpore, within a reasonable time (to be fixed by the Collector of that district), a certificate signed by the Collector of the importing district of the due arrival of the spirit at its destination, or to pay the Collector of Shajehanpore a sum equal, in the case of liquor removed without payment of duty, to double the amount of duty chargeable thereon, and in the case of liquor removed after payment of duty, to the amount of duty already so paid. The bond will also provide for the payment of penalty duty at the above rates on any deficiency in volume or strength on the arrival of the liquor at its destination in excess of 5 per cent, *i.e.* of double duty on such excess deficiency in the case of spirit removed without prepayment of duty, and of single duty on the excess deficiency in the case of spirit removed from Shajehanpore after payment of duty.

5. On a written application being made to the Collector of Shajehanpore, stating the causes, accidents, &c., which necessitate an extension of time, it shall be competent for that officer, if he thinks fit, to extend the time named in the bond under rule 4 for the due arrival of the spirit at its destination.

6. Should any delay arise in granting the certificate at the place of destination, which in the opinion of the Collector of that place would be a good and sufficient reason for extending the currency of the bond, he shall grant a certificate to that effect, and the Collector of Shajehanpore, on receipt thereof, may grant the certified necessary extension.

7. Collectors of districts in the Lower Provinces will fix places for the reception, storage, and examination of all spirits imported from Shahjehanpore, subject to the orders of the Board

of Revenue, who are authorised to refuse permission to import such spirits without prepayment of duty into any place or district within the Lower Provinces as may seem to them advisable.

8. Places fixed under the preceding rule for the reception and storage of spirits will in all respects be considered excise godowns, and will remain in charge of an excise establishment to be fixed by the Board of Revenue and to be entertained at the expense of the bonder or owner of the spirits so long as any spirit remains there. No spirits shall be removed from such godowns, except under a pass signed by the Collector or other officer duly authorised by the Board of Revenue, and until full duty of excise has been paid. Any spirit removed from such godown, except as above, will be liable under the terms of the importer's or bonder's license to confiscation, and the person removing the liquor to the penalties provided by the excise law. It will always be competent to the Board to permit the removal of non-duty paid spirit from one warehouse to another under bond.

9. The owner or his agents will be required to give intimation in writing to the Collector of the district of the arrival of each consignment, and will convey all the spirits at their expense direct to the place fixed for its reception under rule 8.

10. If any spirit arriving from Shahjehanpore is not taken direct to the place appointed for its reception, or is found out of the ordinary route of transit, it will be liable to confiscation.

11. On spirit being stored in the place appointed under rule 7, it shall be gauged and tested by an officer appointed for the purpose by the Collector of the district, care being taken to allow sufficient time for the spirit to cool. Due notice of such examination shall be given to the owners thereof.

12. When any excess in strength or quantity is found in the case of duty-paid spirit, the duty ordinarily leviable on such spirit will be levied forthwith on such excess and before grant of the necessary certificate for cancelment of the bond.

13. The Collector of the importing district will, after examination of the spirit, grant a certificate certifying the arrival of the consignment and realisation of duty or penalty duty on any

excess or deficiency found in quantity or quality, as the case may be.

14. The following marks are to be legibly painted or cut on all the casks or other vessels containing the spirit, viz., the name of the distillery, the known mark of the proprietor, the number of the cask or other vessels, and the quantity and strength of contents. The above particulars should correspond with those in the letter of advice.

15. All spirits imported into Calcutta from Shajehanpore will be carried and stored in the excise godown at the expense of the owners or agents, and will only be issued for local consumption or exportation to other districts in Bengal or for exportation by sea under passes granted by the Collector of Calcutta.

16. Rule 3, under section 7, chapter XV of the Board's rules, is applicable to all spirits manufactured at Shajehanpore and imported into Bengal under bond, and stored in places fixed for its reception.

17. Spirits manufactured at Shajehanpore and imported into Bengal under the above rules may, after payment of full duty of excise, either at the place of manufacture or in the district into which the spirit is imported, be sold by persons holding licenses for the sale of imported liquor.

18. The provisions of sections 61 and 75 of Act VII (B.C.) of 1878 shall apply to all Shahjehanpore spirits imported into Lower Bengal in excess of the quantity shown in the pass or bond prescribed in rules 3 and 4 respectively, or otherwise in contravention of these rules.

Form of Bond for exportation to the Lower Provinces of spirits manufactured at the Distillery in Shajehanpore without payment of duty.

Collector of Shajehanpore

KNOW all men by these presents that we

of

of and

of are

jointly and severally held, and firmly bound, unto the Secretary of

State for India in Council, his successors in office or assigns, in the sum of Rs.

to be paid to the said Secretary of State for India in Council, his successors in office or assigns, for which payment well and truly to be made. We jointly and severally bind ourselves, and any two of us, and each of us binds himself, and each and every one, of our respective heirs, executors, administrators, and representatives by these presents. Sealed with our seals, dated this day of

188 .

Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Rs. being the full amount of duty payable to the Secretary of State for India at the rate of Rs. per gallon, London-proof, for gallon of spirits of the strength of per cent. London-proof, manufactured at the distillery, in Shajehanpore, which the said have been allowed to remove without prepayment of duty. And whereas the said have agreed to produce before the Collector of Shajehanpore within days, a certificate signed by the Collector of of the due arrival at of the abovementioned gallons of spirits of the aforesaid strength, or in default thereof to pay to the Secretary of State for India in Council at the treasury at Rs. being a sum equal to double the amount of duty payable on the said spirits. And whereas the said have also agreed to pay a further duty at the abovementioned rate on any excess or deficiency in quantity or strength which may be found on examination of such spirits at an allowance of 5 per cent. being made in case of deficiency for dryage, wastage, leakage or evaporation. And whereas the said has agreed to become a surety for the due performance by the said of the said agreement.

Now the condition of the above-written obligation is such that, if the above bounden

their or his heirs, executors, administrators, or representatives or some or one of them do and shall within

days from the date of this obligation produce before the Collector of Shajehanpore the said certificate signed by the Collector of and do and shall well and truly pay or cause to be paid to the said Secretary of State for India in Council all duty already due on the said spirit and all duty agreed to be paid by the said to the said Secretary of State, then this bond shall be null and void, otherwise it shall remain in full force and virtue.

Signed, sealed, and delivered.

Signed, sealed, and delivered.

Signed, sealed, and delivered.

Form of Bond for Exportation to the Lower Provinces of spirits manufactured at the Distillery in Shajehanpore on payment of duty.

KNOW all men by these presents that we

of of

and

of are jointly and severally held, and firmly bound, unto the Secretary of State for India in Council, his successors in office or assigns, in the sum of Rs. to be paid to the said Secretary of State for India in Council, his successors in office or assigns, for which payment well and truly to be made. We jointly and severally bind ourselves and any two of us and each of us binds himself and each and every one of our respective heirs, executors, administrators, and representatives by these presents. Sealed with our seals, dated this day 188

Whereas the above bounden have been allowed to export to the district of gallons

of spirits of the strength of per cent.
, London-proof, manufactured at the
distillery in Shajehanpore on payment of Rs.
being the amount of duty payable thereon at Rs. per
imperial London-proof gallon. And whereas the said
have agreed to produce before the Collector of Shajehanpore,
within days, a certificate signed by the Collector
of of the due arrival
at of the abovementioned gallons
of spirits of the aforesaid strength, or in default thereof to pay to
the Secretary of State for India in Council at the treasury at
Rs. being a sum equal
to the amount of duty already paid on the said spirits. And
whereas the said have also agreed to pay
further duty at the abovementioned rate on any excess or deficiency in quantity or strength which may be found on examination
of such spirits at an allowance of 5
per cent. being made in cases of deficiency on account of dryage,
wastage, leakage or evaporation. And whereas the said
has agreed to become a surety for the due performance
by the said of the said agreement. Now
the condition of the above-written obligation is such that if the
above bounden their or his heirs, executors, administrators
or representatives or some or one of them do and shall within
days from the date of this obligation produce
before the Collector of Shajehanpore the said certificate signed by
the Collector of and do and shall well and
truly pay or cause to be paid to the said Secretary of State for
India in Council the full duty agreed to be paid by the said
to the said Secretary of State,
then this bond shall be void, otherwise it shall remain in full force
and virtue.

Signed, sealed, and delivered by the abovenamed in the presence of

Signed, sealed, and delivered by the abovenamed in the presence of

Signed, sealed, and delivered by the abovenamed in the presence of

No. 5.

THE attention of Revenue Officers is drawn to the following notification of the Government of India, No. 2727, dated 24th August 1886, published at page 509, Part I of the *Gazette of India*, dated 28th August 1886.

Separate Revenue.

STAMPS.

Non-Judicial.

Amendments, &c.

The 24th August 1886.

No. 2727.—In exercise of the powers conferred by sections 9 and 56 of the Indian Stamp Act, 1879, the Governor-General in Council directs that the following shall be added to Rule 10 (*b*) of the Rules promulgated by Notification in this Department, No. 1288, dated the 3rd March 1882.

"The Superintendent in the office of the Superintendent of Stamps, Lahore, is empowered to initial any label or labels, and to attach his usual signature to any instrument immediately under the labels, during the absence of the Superintendent of Stamps from Lahore."

With reference to the above notification, the following is to be added to Rule 10(*b*) of Chapter VII, page 185, volume II of the Board's Rules, and to Rule 10(*b*), section II, Chapter III, page 5 of the Stamp Manual.

The Superintendent in the office of the Superintendent of Stamps, Lahore, is empowered to initial any label or labels, and to attach his usual signature to any instrument immediately under the labels, during the absence of the Superintendent of Stamps from Lahore.

E'. D'S.—Reg. Nos. 5696 & 6481J—700—22-9-86.

SEPTEMBER 1886.

F. M. HALLIDAY, ESQ.

No. 6.

COMPLAINTS have reached the Board that under the present system difficulty is experienced in making prompt payments of rewards in excise cases under section 77 of Act VII (B.C.) of 1878.

2. In order to remove this difficulty and to secure prompt payment of rewards in excise cases, the Board authorize Collectors to move their Commissioners, under section 4 of Act VII (B.C.) of 1878, for permission to make over their powers in respect of the payment of excise rewards to any covenanted or uncovenanted officers subordinate to them, by whom excise cases may be tried.

No. 7.

DISTRICT Officers are informed that the forms of note-book to be kept by Excise Inspectors and Sub-Inspectors, prescribed in paragraph 5 of the Board's Circular Order No. 42B, of the 14th July 1886, have been printed, and can be obtained on indent from the Superintendent of Stationery.

E. J. H.—Reg. No. 8146J—28—18-10-86.

OCTOBER 1886.

F. M. HALLIDAY, ESQ.

No. 1.

IN continuation of the Board's Circular Order No. 4 of August 1886, the following Resolution of the Government of India, in the Financial Department, regarding the payment of awards in land acquisition cases is circulated for the information and guidance of Collectors and all officers engaged on land acquisition duty.

No. 2506, dated Simla, the 14th August 1886.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ again—

Resolution in the Department of Finance, No. 1580, dated the 29th June 1886, consolidating and modifying in some respects the orders regarding the payment of compensation for land taken up for public purposes under the Land Acquisition Act, 1870.

READ also—

Extract paragraphs 1 and 3 of the letter from the Government of Bengal, No. 211-TF, dated the 28th April 1886, as given below :—

1. I am directed to submit, for the information of the Government of India, copies of the papers noted in the margin, regarding the discovery of certain frauds, amounting to Rs. 70,543-4-6, which were committed between July 1881 and November 1884 in the office of the Land Acquisition Deputy Collector of Alipore, in the district of the 24-Pergunnahs.

* * * * * * * * * *

Oct. 1886.
Rev. Cir.

3. As stated in paragraph 2 of the Resolution, the Accountant-General is in communication with the Comptroller-General with respect to the changes of system which the enquiries into the present case of frauds have shown to be needful. The Lieutenant-Governor here desires to express his opinion that all payments of awards in land acquisition cases should be made by means of cheques, and that the use of cheques should be safeguarded by a rigid observance of the following rules :—

(1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.

(2) The serial number of the cheque-book, and the number of cheques it contains, should be reported to the Treasury Officer before the book is brought into use.

(3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.

(4) The cheques should be filled up by the Land Acquisition Officer, with his own hand, in words as well as figures, and cheques should be enfaced "under Rs. "

(5) A periodical examination of pass-books from the treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

Resolution.—The Government of Bengal proposes that all payments of awards in land acquisition cases should be made by means of cheques, but there is reason to fear that the adoption of an invariable rule of this nature might in some instances be productive of inconvenience.

When the property taken up by Government is near a treasury, the system of payment by cheques may be as convenient as payments in cash by the Land Acquisition Officer. But where the property is situated at a distance from a treasury, and when the Land Acquisition Officer pays the compensation at or near the village in which the owners reside, a course which is enjoined in paragraph 9 of the Resolution of 29th June 1886, the making of payments by means of cheques would probably be inconvenient to the payees, and the advantage of making final payments on the spot would be lost. The Governor-General in Council is there-

fore not prepared to direct that all payments shall be made by cheque. There is, however, no objection to a Local Government directing any particular Land Acquisition Officer to make all his payments by cheque if it appears that this practice will not cause inconvenience of the kind above referred to.

The rules proposed by the Government of Bengal in order to safeguard the use of cheques are approved. Those rules should be observed by all officers paying compensation for land who draw money from the treasury by cheque, whether in lump sums to be distributed to the payees in cash by the officer, or in detail, each cheque being payable to one of the persons to whom compensation is due.

ORDER.—Ordered, that this Resolution be communicated to all Local Governments and Administrations, to the Comptroller-General, to all Accountants-General and Comptrollers, and to the Public Works Department, in continuation of communication No. 1580, dated the 29th June 1886.

No. 2.

IN clause 5, section I on page 25 of the Excise Manual, and in clause 5, section I, Chapter II, volume II of the Board's rules as amended by the circular orders noted in the margin, *for* the words "districts of Monghyr" *read* "district of Monghyr" and *for* the words "and Bhagulpore" *substitute* the words "and in the thannahs of Sultangunge and Amerpore in the Bhagulpore district."

No. 9 of March 1886.
„ 4 of July „

E D'S.—Reg. No. 9091J—28—10-11-86.

NOVEMBER 1886.

MR. REYNOLDS.

No. 1.

THE following addition should be made to Rule I, Section 1, Chapter VII, page 164 of the Board's Rules, volume I :—

After the words "Chittagong district" in Circular Order No. 1 of June 1886, add "in lieu of Mohalaya."

H. A. COCKERELL ESQ., C.S.I.

No. 2.

WITH reference to the notifications of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, and section 35 of the Court Fees Act, 1870, the following should be added to chapter VII, volume II, of the Board's Rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department.

No. 4080, dated 5th November 1886, published at page 685, Part I of the *Gazette of India*, dated 6th November 1886.

No. 4088, dated 5th November 1886, published at page 685, Part I of the *Gazette of India*, dated 6th November 1886.

To the end of table I, appendix C of chapter VII, volume II, of the Board's Rules, and of the rules for the guidance of stamp officers, add.—

DESCRIPTION OF INSTRUMENTS.		Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
The undermentioned debentures, bearing date the 1st April, 1st June, and 1st July 1886, respectively, and amounting to Rs. 4,28,200, of the Commissioners for making improvements in the Port of Calcutta, whether on issue, renewal, subdivision or consolidation.		Exempted...	No. 4080, dated 5th November 1886, Act I of 1879, section 8.
	Rs.		
Numbers 3519 to 3526 at Rs. 10,000 each, dated 1st April 1886	80,000	Exempted...	Ditto.
Numbers 3527 to 3545 at Rs. 10,000 each, dated 1st June 1886	1,90,000		
Number 3546 of Rs. 8,000, dated 1st June 1886...	8,000		
" 3547 of Rs. 200, ditto ...	200		
Numbers 3548 to 3562 of Rs. 10,000 each, dated 1st July 1886	1,50,000		

REV. CIR. NOV. 1886.

To the end of table II, appendix C of chapter VII, volume II of the Board's Rules, and of the rules for the guidance of stamp officers add :

DESCRIPTION OF DOCUMENT.	Stamp fee remitted or reduced.	Number and date of notification.
The fee payable under the Court Fees Act 1870, on a copy of an order passed under section 26 of Act II of 1886.	Limited to one anna.	No. 4088, dated 5th November 1886, Act VII of 1870, section 35.

No. 3.

1. IT has been brought to the notice of the Board that clause 30, section XI on page 98 of the Excise Manual has been held to mean that Excise Officers are not permitted to interfere in any way with distillation. It is, however, to be understood henceforth that the clause in question prohibits interference with only the strength of the spirit distilled. Excise Officers have the right, and are to be required, to interfere with any method of manufacture which is calculated to produce unwholesome spirit, and they are to prevent the preparation of wort or wash with noxious materials. The following addition is to be made to clause 30, section XI on page 98 of the Excise Manual, and clause 31, section XI on page 341 of the Board's Rules, Volume I :—

"But Excise Officers have the right, and are required, to interfere with any method of distillation which is calculated to produce unwholesome spirit, and are to prevent the preparation of wash or wort with noxious materials."

2. The Board having laid down in their Circular order No. 5 of June last that all payments of excise revenue are to be made direct into the local treasuries, the following is added to the end of clause 56 in section XVII on page 119 of the Excise Manual, and in section XVII on page 360 of the Board's Rules, Volume I :—

"But in places where duty and license-fees are paid direct into the local treasuries, a register in form 43, Appendix A, need not be kept by the officer in charge of a warehouse."

3. Substitute the following for the last six lines of clause 15, section III on page 78 of the Excise Manual, and in the same

clause and section, chapter XV on page 323 of the Board's Rules, Volume I:— Rev. Cir. Nov. 1886.

"In the event of the upset price not being accepted in a particular case, the Collector will report the circumstance with an explanation to the Commissioner and await the orders of the Board. In the case of the resettlement during the year of all cancelled or abandoned excise licenses, when the highest offer obtained is lower than the upset price which was fixed at the annual settlement, the Commissioner's sanction may be accepted as final."

W. J.—Reg. No. 10757J— 28—8-12-86.

DECEMBER 1886.

Mr. Reynolds.

No. 1.

The following revised Rules 26 and 27 are, with the approval of Government, substituted for those in Section VI, Chapter XI of the Board's Rules, Volume I :—

26. "The duty of comparing copies must in all cases be performed by a salaried officer, and copyists must not compare for themselves or each other. When six or more copyists are continuously employed, a special comparer may be entertained for the purpose on a salary of Rs. 20 per mensem, which will be paid by Government."

27. "Uncertified copies should only be marked as 'examined' and initialled by the examiner or comparer; while copies to be used, or capable of being used, as evidence should be 'certified to be a correct copy,' and signed in full, and bear the seal of the Collector's Court."

2. The special comparer referred to in Rule 26 must not be entertained without the sanction of the Board in each case.

No. 2.

The following is substituted for Rule 6, Section XII, Chapter IX, page 213, Volume I of the Board's Rules :—

"The Government has the right of fishery in all navigable rivers which are public property, unless the right has been granted or leased to some individual. But in regard to tidal rivers, it may sometimes be expedient that the exclusive right of fishery should not be granted to private individuals, or to certain classes of individuals, to the exclusion of the general public. A Collector should not grant a lease of such a fishery without the previous sanction of the Board."

No. 3.

IN continuation of the circular orders noted in the margin, the Board direct the special attention of all revenue officers and managers of estates to the following remarks recorded by Government in its Resolution on the Board's Report on Wards' and Attached Estates for the year 1885-86 :—

No. 3A of 5th January 1880.
„ 8 „ October 1881.
„ 3 „ January 1886.

"In the Resolution upon last year's report the Lieutenant-Governor observed that the punctual payment of State dues should be regarded as an imperative duty. There has been an increase this year both in the amount of the arrears reported, and in the proportion borne by them to the total demand; and the sum left unpaid, Rs. 3,43,720, is so large as seriously to affect the revenue. It would, however, appear, from a statement subsequently sent by the Collector of Burdwan, that the greater part of the alleged balance, Rs. 1,93,717, has been entered in the arrear statement by mistake, the sum not being in reality payable until after the close of the year. As to the real arrears, the explanations given cannot be said to be in every case satisfactory. For instance, on the Tikari estate Rs. 60,691 revenue, and Rs. 6,534 cesses, remained unpaid at the close of the year, though the property includes Government securities valued at more than these dues, and the only comment made is that the amount has been paid since the close of the year. This is a matter which requires the special attention of the Board. On solvent estates the revenue should be invariably paid as it falls due, and any failure in this respect shows the manager to be unfit for his post. It would be well if the Lieutenant-Governor's view upon this point was brought to the notice of all managers."

Payment of Government revenue.

H. A. COCKERELL, ESQ., C.S.I.

No. 4.

THE Government of India have by their Resolution No. 2035, dated 27th July 1886, in the Department of Finance and Commerce, directed that the Post Office as a Department shall undertake the

sale of one-anna Revenue or Receipt stamps in the same way as postage stamps, and have prescribed the following rules on the subject:—

"(1) Officers in charge of Post-offices and other postal officers who are required to keep a supply of ordinary postage stamps for sale to the public under rule 23 of the rules issued by Resolution No. 1596, dated 28th June 1886, are required also to keep a supply of one-anna revenue stamps for sale to the public.

(2) Those officers shall obtain supplies of, sell and account for, the one-anna revenue stamps in the same manner and subject to the same conditions (except as to the rate of discount) as ordinary postage stamps.

(3) The rate of discount on purchases by these officers of one-anna revenue stamps shall be one-half anna in the rupee."

2. With reference to the above orders, the special rules which were framed by the Board to provide for the sale of one-anna revenue or receipt stamps through the agency of the Sub and Branch Postmasters, and promulgated with the Board's circular orders Nos. 6 of October 1883 and 3 of January 1884, and are contained in section II, part II A, of the Stamp Manual, and in section II, part IIA, of chapter VII of the Board's Rules, volume II, are hereby cancelled.

3. The rules now prescribed by Government do not apply to the sale of these stamps by licensed vendors, who will still continue to receive discount at the rates hitherto allowed.

W. LeB. & others.—Reg. Nos. 1177 4J—28 —22-12-86.

DECEMBER 1886.

MR. REYNOLDS.

No. 5.

THE following instructions, to which the attention of all officers is invited, are issued under the authority of Government on the advice of the Legal Remembrancer :—

The provision of clause 2, section 61 of the Bengal Tenancy Act, as to the fee payable on the deposit of rent, supersedes and cancels all previous provisions on the same subject. The court fee prescribed in Schedule II of the Court Fees' Act VII of 1870, as modified by the Government of India notification No. 1070, dated 12th February 1874, for deposits of rent not exceeding Rs. 15, is therefore no longer obligatory. The fee prescribed in the rules framed by the Local Government (Chapter VII, Rule 5) takes its place. A separate stamp on the application as well as a separate fee for the deposit is not required. The application under clause 2, section 61, is accompanied with the fee when it is made on paper stamped to the required value under that section.

No. 6.

THE attention of the Board of Revenue has been drawn to instances of carelessness in making a reference to the Civil Court under sections 55 and 58 of the Land Registration Act VII (B.C.) of 1876. All officers are reminded that the procedure prescribed under section 58 must be carefully adhered to, and that information must be furnished categorically and separately under each of the five heads specified in the section.

J. H. B.—Reg. No. 12197J—700—6-1-87.

JANUARY 1887.

MR. REYNOLDS.

No. 1.

THE Board direct the special attention of all district officers to paragraph 8 of the Government Resolution on the Board's Land Revenue Report for 1885-86, and to the Government of India's letter No. 4689, dated the 14th December 1886, reproduced below, urging the necessity of using all efforts to collect within the current year 1886-87, all demands of revenue falling due within the year.

No. 4689, dated Calcutta, the 14th December 1886.

From—J. WESTLAND, ESQ., Officiating Secretary to the Government of India, Department of Finance and Commerce,

To—The Secretary to the Government of Bengal, Financial Department.

I AM directed to call the particular attention of the Government of Bengal to the necessity of using all efforts to collect, within the current year 1886-87, all demands of revenues falling due within the year.

This requisition applies more particularly to the land revenue and to the income-tax collections. The Government of India does not desire that amounts, which ought, under ordinary conditions to fall within the collections of 1887-88, should be brought forward into 1886-87; but it is very necessary, under present circumstances, that no amounts belonging properly to 1886-87 should be allowed by the Revenue Departments, without urgent necessity to remain outstanding over the end of the year. I am to request that instructions necessaryt o carry the wishes of His Excellency in Council into effect may be kept prominently before the attention of the Departments immediately concerned.

JANUARY 1887.

MR. REYNOLDS.

No. 2.

THE following Registers under the Bengal Tenancy Act are hereby prescribed by the Board. and will be obtainable by Collectors on indent from the Superintendent of Stationery.

Register I—of receipt and disposal of fees under sections 12, 13, 15, and 18 *a*.

This will be kept up by Subdivisional Officers as well as by Collectors.

Register I(a)—of notices of transfers of tenures or raiyati holdings at fixed rates under sections 12, 13, 14, 15, and 18 *a*.

This will also be kept up by Subdivisional Officers as well as by Collectors

Register II—of applications for commutation of rent payable in kind under section 40.

This will also be kept at Subdivisions, but it need only be maintained in districts in which the *bhaoli* system prevails.

Register III—of appraisement or division of crops, sections 69 and 70.

This need only be kept in districts in which the *bhaoli* system prevails.

Register IV—of applications for registration of improvements under section80.

This will also be kept up by Subdivisional Officers.

Register V—of applications to record evidence of improvements under section 81(1), and of applications to decide questions of the right to make improvements under sections 78*(a)* and 78*(b)*.

This will also be kept up by Subdivisional Officers.

Register VI—of notices of landlord's intention to enter on abandoned holdings, section 87 (2).

Register VII—of applications to record particulars specified in section 102 (to make record of rights under section 101) whether made under section 103 or 101(2)*(a)*.

Register VIII—of applications for demarcation of proprietor's private land. and orders thereon under section 118.

Register IX—of notices of annulment of encumbrances under section 167.

These Registers will come into general use with effect from the 1st April 1887.

REGISTER I (*to be kept by Sub-divisional Officers also*) *of receipt and disposal of fees under sections* 12, 13, 15, 18*a*.)

Serial number.	Date.	From what office, court, or person received.	At whose request notice is served.	Person on whom notice is to be served.		Amount received by Collectorate Nazir.							Service of Notice.		Disposal of landlord's fee.				Number in Process Register 43.	Remarks.
				Name.	Address.	Process fees.	Railway fare, &c.	Landlord's fees.				Total.	Date of service.	Manner of service.	Date made over to peon.	Date of payment to landlord.	Deposit in treasury.			
								Section 12.	Section 13.	Section 15.	Section 18*a*.						Challan No.	Challan date.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

REGISTER I (*a*)—(*to be kept by Sub-divisional Officers also*) *of notices of transfers of tenures or raiyati holdings at fixed rates under sections* 12, 13, 14, 15, 18*a*.

1	2	3	4						5	6	7
			PARTICULARS OF TENURE, OR RAIYATI HOLDING AT FIXED RATES, TRANSFERRED.								
				VILLAGE.							
Serial number.	Person or court from whom notice is received, with sections of the law and nature of transfer.	Date of receipt of notice by Collector.	Pergunnah.	Name.	Towjih number, if any.	Area, if known.	Annua rent.	Description.	Name of transfer.	Name of transferee.	REMARKS.

REGISTER II.

Register of applications for commutation of rent payable in kind under section 40 (to be kept also at subdivisions).

Serial number of application.	Village in which land is situated.	Name of applicant with his designation, *i.e.*, whether ryot or landlord.	Name and designation of opposite party.	Date of application for commutation.	Date of final order.	SUBSTANCE OF ORDER, *i.e.*, WHETHER APPLICATION		REMARKS.
						Granted.	Refused.	
1	2	3	4	5	6	7	8	9

This register need only be kept in districts in which the *bhaoli* system prevails.

REGISTER III.

Register of Appraisement or Division of crops, section 69 and 70.

1	2*	3	4*	5	6*	7	8	9	10	11		12*	13
Serial number.	Date of application.	Name of village and pergunnah in which holding is situated.	Name, father's name, and residence of applicant.	Description of applicant, viz., whether landlord, tenant, or Magistrate.	Amount of expenses deposited.	Date of order, under section 69.	Name of officer, if any, appointed to appraise or divide the produce.	Date of report submitted by officer under section 70 (3).	Date of Collector's order under section 70 (4).	ABSTRACT OF COLLECTORS' ORDER. Application		Manner of disposal of expenses deposited.	REMARKS.
										Granted.	Refused.		

1 This register need only be kept in districts in which the *bhaoli* system prevails.
2 When the order is made on the representation of a Magistrate, columns 2, 4, 6 and 12 will be blank.

REGISTER IV.

Register of application for registration of improvements under section 80 (to be kept also by Sub-divisional Officers).

Serial number.	Date of application for registration.	Name of pergunnah and estate in which improvement effected.	Name of village in which improvement effected.	Name of applicant and nature of applicant's interest.	Nature of improvement.	By whom executed and at whose expense.	When executed.	Date of final order.	Substance of final order showing whether registration refused or admitted.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11

REGISTER V.

Register of applications to record evidence of improvement under section 81(1) *(to be kept also by Subdivisional Officers) and of applications to deside questions of right to make improvement under sections* 78(*a*) 78(*b*.)

Serial number.	Name, address and designation of applicant, whether landlord or tenant, with name of village in which the land is situated.	Date of application and nature thereof, whether under sections 78(*a*), 78(*b*), or 81(1).	Date of final order.	SUBSTANCE OF ORDER, WHETHER APPLICATION—	
				Granted. (*a*)	Refused. (*b*)
1	2	3	4	5	

REGISTER VI.

Register of notices of landlord's intention to enter on abandoned holdings, section 87(2).

Serial number.	Date of filing notice.	Name and address of landlord.	Name of last tenant and of village and pergunnah in which land is situated.	Area of holding if known.	Rent of holding.	Date of publication of notice by Collector under Rule 10, Chapter V of the tenancy Act rules.	REMARKS.
1	2	3	4	5	6	7	

REGISTER VII.

Register of applications to record particulars specified in section 102 (*to make record of rights under section* 101) *whether made under section* 103 *or* 101 (2) (*a*).

1	2	3	4	5	6*	7	8	9	10	11	12	13	14
Serial number.	Date of application.	Name of applicant and residence.	Status of applicants whether proprietors or tenure-holders, or tenants and particulars in respect of which application is made.	Number of tenants (so far as applicant is able to state it) occupying the estate or tenure or part thereof in respect of which the application is made, the total rent payable by them and estimated area covered.	If application is allowed, name of officer by whom record is to be prepared (Rule 45, Chapter VI).	Amount deposited from time to time under Rule 46.		Date of completion of operations.	Amount of the rent recorded, or settled, as case may be.	Increase as compared with rent mentioned in column 5.	Decrease.	Disposal of deposit shown in columns 7 and 8.	Remarks.
						Amount.	Date.						

* If the application is rejected the fact of the rejection and the date of the order should be given in the column of remark. In such cases columns 6 to 13 will be blank.

REGISTER VIII.

Register of applications for determination of proprietor's private land and orders thereon under section 118.

Serial number.	Name of applicant and designation whether proprietor or tenant.	Date of application.	Name and towzih number of the estate.	Area in respect of which application has been made.	Amount deposited under Rule 46, Chapter VI, if any.		Date of completion of proceedings.	Amount refunded if any, under Rule 46, Chapter VI.	Area determined to be private lands if any.	REMARKS.
					Amount. (*a*)	Date. (*b*)				
1	2	3	4	5	6		7	8	9	10

REGISTER IX.

Register of notices of annulment of encumbrances under section 167.

Serial No.	Name and residence of applicant.	Name and residence of encumbrancer.	Date of application.	Date of service of notice,	How served.	REMARKS.
1	2	3	4	5	6	7

No. 3.

1. The Board's Circular No. 1 for August 1883 is cancelled.

2. The attention of all officers who are entrusted with the working of the Public Demands Recovery Act, 1880, is drawn to the judgment passed by the High Court on the 30th April 1886, in the case noted in the margin. The portions of this judgment, which bear upon the present question, are extracted below.

Mitter and Norris J. J.
Sadhusarun Singh and another, plantiffs ... *Appellants*
Versus.
Panchdeo Lall and others, defendants ... *Respondents*
I. L. R. 14. Calcutta, 1.

3. In this case a share of an estate belonging to the plaintiffs was sold on the 16th September 1881, in execution of a certificate for arrears of road and public works cesses due up to the September kist of 1880, and was purchased by the defendants. The plaintiffs applied to the Collector to set aside the sale, and their application was rejected. They appealed to the Commissioner, who rejected the appeal; and they then brought a suit in the Civil Court, which was dismissed by the Subordinate Judge, but was remanded by the High Court on the grounds set forth in their decision.

4. The learned Judges, after pointing out that a certificate does not become absolute, unless the notice under section 10 is shown to have been served, proceed as follows to explain the law

regarding appeals from sales of immoveable property held in execution of certificates:—

"Supposing that there are material irregularities in publishing or conducting a sale held in execution of a certificate issued under Act VII (B.C.) of 1880, and supposing such irregularities have caused substantial injury to the owner of the property sold, what are his remedies? Is he entitled to proceed under section 311 of the Civil Procedure Code, or section 2, Act VII (B C.) of 1868, by way of appeal to the Revenue Commissioner against such sale? or is he entitled to pursue both these remedies?

"There is no express provision in Act VII of 1880, or the cognate Acts, that the judgment debtor in a case like this would be entitled to pursue both remedies. It would also create very great confusion, and might result in conflicting orders of concurrent courts, if it were held that both remedies are open to him. Section 19 of Act VII (B.C.) of 1880 says, that all the practice and procedure provided by the said Code of Civil Procedure in respect of sales in execution of decrees &c., shall apply to every execution issued to enforce a certificate. It seems to us that the words "in respect of sales in execution of decrees" do not include any proceedings instituted after the sale, for setting it aside. We think therefore that only the provisions of the Procedure Code up to the stage at which the auction sale is held apply to an execution issued to enforce a certificate, and therefore the provisions of sections 311 and 312 are not applicable. * * * * We are of opinion that the only remedy of a judgement debtor, whose property has been sold in execution of a certificate issued under Act VII (B.C.) of 1880, and who has sustained substantial injury by reason of a material irregularity in publishing or conducting the sale, is by way of an appeal under section 2 of Act VII of 1868, Bengal Council * * * * * . We think that by the force of section 2 Act VII of 1880, the provisions of section 2 Act VII (B.C.) of 1868, became applicable to a sale under an execution issued upon a certificate made under Act VII of 1880 * * * * . The effect of this section is that Act XI of 1859 and Act VII of 1868, and Act VII of 1880 are to be considered as if the provisions contained in them were contained in one Act, so far as such construction is

consistent with the terms of the lastmentioned Act. That being so, the sale in this case may be considered as a sale under Act VII of 1868, within section 2 of that Act. The appeal under that section against the sale therefore lies to the Revenue Commissioner. Similarly, all sales under Act VII of 1880 would become final in the manner and at the time provided in section 27 of Act XI of 1859 "

5. In accordance with this decision of the High Court. the following procedure should be observed by District Collectors and other officers vested with the powers of a Collector under the Public Demands Recovery Act :—

(1). When, in execution of a certificate, immoveable property is sold by an Assistant or Deputy Collector impowered to perform the functions of a Collector under Act VII (B.C.) of 1880, no appeal against the sale lies to the Collector of the district.

(2). The officer holding the sale has no power to set the sale aside.

(3). The remedy of any person aggrieved by such sale is by appeal to the Commissioner under section 2, Act VII (B.C.) of 1868.

(4). The order of the Commissioner on such appeal is final.

(5). The Commissioner may refer the case to the Board of Revenue under section 26, Act XI of 1859.

(6). As soon as a sale becomes final, the Collector must give the purchaser a certificate under section 28, Act XI of 1859, and must deliver possession under section 29.

(7). The purchase money must be applied in accordance with section 31, Act XI of 1859.

No. 4.

Managers of wards', attached and other estates are again specially warned that; any case of failure to pay the revenue and cesses due from solvent estates at the next March kist will be severely noticed by Government.

2. This order should be communicated by district officers to all Managers of estates.

H. A. COCKERELL, ESQ., C.S.I.

No. 5.

THE annexed revised outstill license form No. 25 is to be substituted for that given in appendix A, on pages 151-52 of the Excise Manual, and appendix A, chapter XV, on pages 386-87 of volume I of the Board's Rules. The revised form is to be used from the 1st April 1887.

2. In lines 5 to 7 of paragraph 3 of the Board's circular order No. 7 of May 1886, for the words "are to be closed at 7 P.M during the cold season (16th October to 15th March) and at 8 P.M. during the hot season (16th March to 15th October)," *read* "are to be closed at 8 P.M. during the cold season (16th October to 15th March) and at 9 P.M. during the hot season (16th March to 15th October); provided that no liquor is to be drunk on the premises after 6 P.M. in the cold season and 7 P.M. in the hot season."

3. From the reports received in reply to the Board's circular letter No. 595B, dated 13th May 1886, it appears that the aggregate of the distillery fees realized does not cover the expenses of keeping up the distillery buildings, the salaries of the special distillery establishments, and the contingent expenses of the distilleries. The Board, therefore, direct that from the 1st April 1887 a uniform fee of one anna be levied on each gallon of liquor distilled in a sudder distillery in all the districts of the Lower Provinces of Bengal. In clause 41, section XI, on page 99 of the Excise Manual, and clause 42, section XI, chapter XV, on page 342 of volume I of the Board's Rules, for the words "for each distillery at such a rate" *substitute* "at a uniform fee of one anna per gallon for all distilleries," and for the word "covers" *substitute* "may cover."

FORM 25.

License for the Manufacture and Sale by retail of Country Spirits in a Shop on the Outstill System.

(SECTION XII, CLAUSE 3, OF THE BOARD OF REVENUE'S EXCISE RULES.)

District

Note.—Counterpart to be signed by the licensee, and filed in the Collector's (or Deputy Commissioner's) Office.

No. in register No. 54—
Name—
Locality of shop—
Amount of monthly tax—

Be it known to all concerned that , resident of is hereby authorized by the undersigned Collector (or Deputy Commissioner) of , to work a still at , in , for the manufacture of spirits according to the native process, and also to open a shop at the same place, or at such other place as may be sanctioned by the Collector (or Deputy Commissioner), for the sale of the spirits which he may manufacture, from the date of this license to the 31st March 18

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following conditions :—

I.—That he pay to Government in advance, direct into the treasury, or through the post-office, or by such method as the Board of Revenue may order, a monthly tax of Rs. , in the following instalments :—

Two months' fees at the time of engaging to take this license ;
One month's fee on the ; and
One month's fee on the first of every succeeding month until the whole of the fees due on this license have been paid.

II.—That he work only one still of a liquid capacity not exceeding gallons, and that he do not work his still before sunrise or after sunset: except that on the occurrence of (any general festivals as, *e.g.*, the Holi in Behar and Durga Pujah in Bengal) he will be allowed to work more than one still or to work his still or stills between sunset and sunrise from to (specified dates to be entered.)

III.—That his still, if of metal, be stamped and marked in any such manner as the Board of Revenue may prescribe, and that he do not alter anything stamped or marked on it.

IV.—That he sell no spirits but the produce of his still.

V.—That he effect sales of spirits only in the shop for which this license is granted; and that he do not sell spirits in any other place, or establish a second shop, without another separate license.

VI.—That he do not remove the produce of his still to any place, except to his shop therewith connected, without a pass from the Collector, and that he enter in the pass the quantity so removed.

VII.—That he do not keep, or make use of, within the outstill premises, or elsewhere, more than fermenting vessels of an aggregate liquid capacity of gallons, or of any pattern except that sanctioned by the Collector (or Deputy Commissioner) for the district.

VIII.—That none of his fermenting vessels be more than half buried in the ground.

IX.—That he sell no liqour of any description to European soldiers or to children under 12 years of age.

X.—That he do not sell more than six quart bottles of spirits to any person at one time.

XI.—That he do not sell any liquor at less than pice (or one anna or annas) per quart bottle.

XII.—That he do not sell any spirit on credit; that he do not receive any pledge for the price of spirit; and that he do not receive anything but money or agricultural produce in exchange or barter for liquor.

XIII.—That he do not open his shop, or effect sales therein or from it before sunrise, or keep it open, or effect sales therein or from it after 9 P.M from the 16th March to the 15th October, or after 8 P.M. from the 16th October to the 15th March; that no liquor be drunk on the premises after 7 P.M. from the 16th March to the 15th October, or after 6 P.M. from the 16th October to the 15th March; that he make no sales except when his shop is open as aforesaid; and that he do not permit any drunken person to remain in the shop.

XIV.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent drunkenness, gaming, and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.

XV.—That he constantly exhibit at the entrance of his shop a signboard bearing the following inscription in the vernacular language of the country:—

(*Name of vendor.*)

"LICENSED VENDOR OF COUNTRY SPIRITS."

XVI.—That he do not sublet his shop or transfer his license to any other person.

XVII.—That he keep a daily correct account in the following form to be balanced at the close of each day; this account to be kept in a printed account book to be purchased at the Collector's (or Deputy Commissioner's) Office:—

ACCOUNT BOOK COUNTRY SPIRIT. MONTH _____ 188 .

_____ *Outstill,* _____ *sub-division,* _____ *District.*

1	2						3				4						5						6						7						
Date.	BALANCE OF YESTERDAY.						QUANTITY OF MATERIALS USED THIS DAY.				DESCRIPTION OF LIQUOR OR KINDS OF SPIRITS DISTILLED THIS DAY.						TOTAL QUANTITY TO BE ACCOUNTED FOR.						SOLD THIS DAY.						BALANCE.						REMARKS.
	DESCRIPTION OF LIQUORS.						MOHWA.		CHOA OR GUR.								DESCRIPTION OF LIQUOR.						DESCRIPTION OF LIQUOR.						DESCRIPTION OF LIQUOR.						
	Khasia.	Dobara.	Solehseri.	Atheseri.	Chauania.	Athania.	Maunds.	Seers.	Maunds.	Seers.	Khasia.	Dobara.	Solehseri.	Atheseri.	Chauania.	Athania.	Khasia.	Dobara.	Solehseri.	Atheseri.	Chauania.	Athania.	Khasia.	Dobara.	Sol-hseri.	Atheseri.	Chauania.	Athania.	Khasia.	Dobara.	Solehseri.	Atheseri.	Chauania.	Athania.	
1 ...																																			
2 ...																																			
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N.B.—I.—The kinds of liquor described in the columns subordinate to headings 2, 4, 5, 6 and 7 are those consumed in the district of Patna. They may be replaced by such others as may be consumed in the district.

II.—In the column of remarks enter the quality of gur, choa or mohwa distilled and price per maund of 40 seers, each seer being equal to 80 tolahs.

III.—The column of remarks is intended to contain explanatory notes of the entries in the preceding columns, and also notes showing the results of inspection of Inspecting Officers.

XVIII.—That he at once produce for inspection on the demand of any Excise Officer above the rank of a jemadar or chuprassee his license and correct accounts; and that he do not prevent any Excise Officer of whatever grade from entering his shop at any hour of the day or night.

XIX.—The infringement of any of the above conditions will render him liable to forfeiture of this license, and to the penalties prescribed by law for any specific offence which he may commit.

COLLECTORATE (OR OFFICE OF THE DEPUTY COMMISSIONER) OF ;

The 18 .

Collector (or Deputy Commr.).

J. H. B.—Reg. No. 14256J—700—18-2-87.

FEBRUARY 1887.

H. A. Cockerell, Esq., c.s.i.

No. 1.

In continuation of the Board's circular order No 5 of February 1882, the following is to be added to rule 22, section XIII, page 36 of the Stamp Manual, and to rule 22, section XIII, Chapter VII, page 211, volume II of the Board's Rules.

In line 3, after the words "fine levied," add the words "or sum paid in composition of an offence."

No. 2.

As the Board's Salt Miscellaneous Form No. 10 was originally prescribed under Rule 40, now obsolete, the Board direct that it be abolished, and that the Miscellaneous Form No. 11 (at page 57 of the Salt Manual), prescribed under the existing Rule 47, and modified as per margin, be used in its stead, both by the wholesale and the Atrafee Rowannahdars. The modifications introduced into the form as on the margin, are to be embodied in the Bengali translation thereof.

Board's Miscellaneous No. 11.

Monthly Return to be submitted on the first of each month, under Rule 47 of the Salt Rules, by Wholesale and Atrafee Rowannahdars to District Revenue Officers.

Note.—This return is to be accompanied by copies of all rowannahs granted according to columns 4, 5, and 6.

1		2		3		4		5		6		7		8		9		10	
Balance of previous month.		Quantity of salt imported during month.		Total of columns 1 and 2.		Sold during month under Atrafee rowannahs for exportation beyond chowkey limits.		Sold during month under Atrafee rowannahs for exportation to other police stations within limits of districts.		Sold during month for exportation to other districts, but within chowkey limits.		Sold during month under charchittees.		Sold during month direct to consumers.		Total of columns 4, 6, 7, and 8.		Balance at close of month.	
M	S. C.	M.	S. C.	M.	S. C.	M.	S. C.	M.	S. C.	M.	S. C.	M.	S. C.	M.	S. C.	M.	S. C.	M.	S. C.

N.B.—Columns 4, 5, and 6 do not refer to holders of Atrafee Rowannahs, and will be left blank by them.

No. 3.

No. 513, dated 1st February 1887, published at page 72, Part I of the *Gazette of India*, dated 5th February 1887.

WITH reference to the notification of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, the following is to be added to Chapter VII, volume II of the Board's Rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department.

To the end of Table I, Appendix C of Chapter VII, volume II of the Board's Rules, and of the rules for the guidance of Stamp Officers, add—

Description of instrument.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
Re-insurance effected by an Insurance Company, which has granted a policy of sea-insurance, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.	Stamp duty reduced to a fixed duty of one rupee.	No. 513, dated 1st February 1887, Act I of 1879, section 8.

E. D'S. & R. D'R—Reg. No. 15007J—700—25-2-87.

FEBRUARY 1887.

MR. H. J. REYNOLDS.

No. 4.

UNDER the orders of Government the classification of remissions of revenue laid down in the circular orders No. 5 of October 1873 and No. 3 of February 1874 will be changed from the beginning of the next official year. "Nominal remissions" and "remissions of right" will henceforth be excluded from the amount of the demand shown in column 3, table II of return No. X, and the amounts now shown as remissions will be shown as "reductions of demand" in column 5, and not as remissions in columns 13 and 14. These items are not real remissions, for they represent sums which are not only unrealizable, but which were not properly demandable. It must be borne in mind that there will be no change as regards "remissions of grace," which will be shown as hitherto in columns 13 and 14, table II of return No. X, with a full explanation of the circumstances under which they were allowed.

2. The above instructions will equally apply to the heads "Malikana" and "Police Revenue."

3. In introducing this change it will be necessary to adopt great care in classifying remissions, and no amounts should be entered under the heads "reductions of demand" and "remissions of revenue," unless they are sanctioned by competent authorities.

4. The following corrections should be made in the Board's Rules, volume I, Chapter XIII:—

In section IV strike out clause 5 and number clause 6 as clause 5.

In clause 3, section VI, omit the following words:—

"Those written off as a matter of grace, as distinguished from those claimable as a matter of right or nominal remissions being fully accounted for.

H. A. COCKERELL, ESQ., C.S.I.

No. 5.

To the list annexed to the Board's Circular order No. 3 of August 1886, the following addition should be made after heading 11:—

List showing the order and dates of submission of indents for Forms to, and of supply by, the Stationery Office; also the dates on which indents are to be forwarded to, and Forms received from, the Press.

1		2	3	4	5	6	7
	DEPARTMENTS.	Head of Department by or through whom indents will be sent.	Periods to be comprised in the indents.	Date fixed for indents to reach the Stationery Office.	Date by which the forms are to be supplied.	Date fixed for indents to be forwarded to the Press from Stationery Office.	Date by which all forms are to be received from the Press at Stationery Office.
11A	Road Cess Forms for use of the Cess Collection establishment in districts where the Bengal Local Self-Government Act of 1885 is in force.	District Collector.	1st November to 31st October following.	1st May	31st October.	1st June	30th September.

No. 6.

WITH reference to the notification of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act 1879, the following should be added to Chapter VII, volume II of the Board's rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department.

No. 867, dated 18th February 1887, published at page 108, Part I of the *Gazette of India*, dated 19th February 1887.

To the end of Table I, Appendix C of Chapter VII, volume II of the Board's rules, and of the rules for the guidance of Stamp Officers, add :—

DESCRIPTION OF INSTRUMENTS.			Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
The undermentioned debentures bearing date the 15th February 1886, and amounting to Rs. 3,54,800 of the Commissioners for making improvements in the Port of Calcutta, whether on issue, renewal, sub-division, or consolidation.			Exempted ...	No. 867, dated 18th February 1887, Act I of 1879, section 8.
	Rs.	Rs.		
Nos. 3576 to 3605 at	5,000	1,50,000		
" 3606 to 3759 at	1,000	1,54,000		
" 3760 to 3859 at	500	50,000		
" 3860 to 3867 at	100	800		

R. V. B.—Reg. No. 15827J—700—9-3-87.

MARCH 1887.

Mr. Reynolds.

No. 1.

The following addition should be made to rule 23, section VII, chapter IX, page 283 of the Board's Rules, Volume II:—

"But payments of rent and cesses due to superior landlords may be made in cash if the landlord objects to receive a cheque."

H. A. Cockerell, Esq., c.s.i.

No. 2.

Cases have occurred which show that the supervision exercised over the Land Acquisition Deputy Collector's office by the Collector and the Commissioner, is far removed from that personal and direct character which the Government contemplated when the control over the Railway Land Acquisition Department was placed in the hands of local officers. The Board, therefore, take this opportunity of impressing upon Collectors and Commissioners that they are as much responsible for the work of the Land Acquisition Officers under them as for that of any other Revenue Officers under their orders.

No. 3.

Difficulties having been experienced by local officers in working out the plus and minus memorandum at the foot of Table V of the quarterly return No. XIV, prescribed in paragraph 10 of the Board's circular No. 3 of September 1886, and a diversity of practice having been found to prevail in the preparation of that memorandum, as well as the one required to be given on the reverse of the monthly return VA, the following further instructions on the subject are issued for their guidance.

REV. CIR. MARCH 1887.

2. As already enjonied in the Board's circular No. 9 of June 1882, the advance fees for shops settled should be included in the demand of the quarter on account of which they are to be levied, as well as the fees leviable under sections 29 and 30 of Act VII (B.C.) of 1878. The fees for temporary and special licenses granted for fairs and special festivals should also be included in the demand.

3. In calculating the demand of a quarter other than that of the first—which is to be based on the annual settlement or that made for the quarter—such amounts as advance fees, fees for temporary or special licenses issued for fairs and special festivals, fees leviable under sections 29 and 30 of Act VII (B.C.) of 1878, as also any other fees which appertain only to the quarter in which they are levied or become leviable and cannot be continued as current demand of the succeeding quarter, should be deducted from the demand of the quarter preceding.

4. As regards tari, exceptional provision has been made by the Board in calculating the quarterly demand of license fees in certain districts. Thus in the district of the 24-Pergunnahs the demand of the year is leviable in the instalments given in the margin. In such cases the demand for each quarter should be adjusted by addition to, or subtraction from, the preceding quarter's demand.

1st quarter	advance fee	$\frac{1}{8}$, or 2 annas	of the annual demand.	
Quarterly	license fee	$\frac{1}{4}$, or 4 ditto	ditto.	
2nd quarter	ditto	$\frac{1}{8}$, or 2 ditto	ditto.	
3rd ditto	ditto	$\frac{5}{16}$, or 5 ditto	ditto.	
4th ditto	ditto	$\frac{3}{16}$, or 3 ditto	ditto.	
		1, or 16 annas.		

5. All fees leviable from defaulters under section 29 and from those who surrender their licenses under section 30 of Act VII (B.C.) of 1878 should, as stated in paragraph 2, be shown under the head of demand in column 11 of the quarterly return and not credited to the head of "miscellaneous" as shown in note 5 at the foot of the form of the register No. 70 of miscellaneous receipts prescribed in the Board's circular No. 3 of September 1886. The note should be read thus: "fines levied by excise authorities under section 29 of Act VII (B.C). of 1878,"

instead of "fees levied by excise authorities under sections 29 and 30 of Act VII (B.C.) of 1878."

6. In cases of default in payment of the regular instalment of license fees, the full fee for the month in which the default occurs should be levied from the defaulter, as required by the Board's circular No. 2 of March 1886, irrespective of the consideration as to when the shop is resettled. If the default occurs on the 2nd or 3rd of a month, and the defaulting shop be resettled on the same date at a higher fee, the defaulter is still to be held liable for the full month's fee If the shop is resettled at a lower fee after having been unlet for two months, the defaulter is not to be required to pay more than the fee for the month in which the default occurred (his advance fees also being forfeited), although legally he is liable for the fees of the remaining months of the year for which he had taken the license.

7. Specimen forms as to the manner in which the memoranda prescribed in the Board's circular No. 3 of September 1886 for the monthly and quarterly returns is to be worked out are appended hereto for guidance.

Sample form of memorandum of demand for licenses cancelled or surrendered or issued since the last annual settlement for the month of *(to be given on the back of the monthly return VA of licenses cancelled, or surrendered.)*

Description of licenses cancelled or surrendered or remaining to be settled or resettled.	Monthly license fee at the time of cancellation or surrender of the license.	Date of Closure.	Date of Surrender.	Date of settlement or resettlement.	License fee. Per month.	License fee. For temporary or special license.	Demand for the month current.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.				Rs.	Rs.	Rs.	
1. Tari license No. 15, at Rampore ...	20	2nd Sept.	...	16th Sept.	10	.....	20	Fee on account of old license under section 29 of Act VII (B.C.) of 1878.
							5	Fee on account of new license for 15 days.
							10	Advance fee for one month.
						Total ...	35	
2. Tari license No. 20, at Moheshpore ...	15	11th Sept.	...	.....	.....	.....	5	License closed for reasons other than default of payment of license fee or any fault of its holder under section 29.
3. Country spirit license No. 90, at Kishengunge	100	...	15th Sept.	16th Sept.	100	.....	100	Fee of the old license under section 30.
							50	Additional fee of 15 days under section 30.
							50	Fee for new license for 15 days, from 16th to 30th September.
							200	Advance fee for two months.
						Total ...	400	
4. Temporary ganjah license for a fair at Jamalpore for two weeks ...	.....	...	...	10th ,,	.....	50	50	
5. Special license for outstill liquor for certain special festival for one week	.....	...	...	15th ,,	.....	20	20	
6. Opium license at Gorabazar (Sanctioned by the Board under order No. , dated since the last annual settlement).	.....	...	...	1st ,,	15	.....	15	Fee for the month.
							30	Advance fee for two months.
						Total ...	45	
7. Imported liquor license No. 60, at Islampore	.....	...	...	21st Sept.	30	.....	10	Fee from 21st to 30th September.
							60	Advance fee for two months.
						Total ...	70	
Total	135				155	70	625	

N.B.—The above entries are made by way of illustration, showing all the kinds of cases that may occur in a month.

N.B.—The entries made in the monthly return VA show that during the month of September two licenses were cancelled and one license was surrendered, bearing in all license fees of Rs. 135 a month, and two of them only were resettled at Rs. 110 a month. Besides these, two licenses were issued at Rs. 45 a month, making a total of Rs. 155 against Rs. 135 a month, resulting in a net monthly increase of Rs. 20 in addition to a temporary increase of 70 on account of a temporary and a special license. The total demand is thus shown to be Rs. 625, including advance fees, and fees under sections 29 and 30, Act VII (B.C.) of 1878.

Reconcilement of the demand for September.

		Rs.
Demand of the preceding month, exclusive of or *minus* the amounts which do not form the current demand of the present or succeeding month, and *plus* the amount of fees for licenses issued in the preceding months, but leviable at full rates in the succeeding month (details being given in the form of a note as shown below*)		10,000
Add amount on account of licenses issued	625	
Add amount on account of additional demand for tari licenses according to special arrangements sanctioned by the Board of Revenue	100	
		725
Total ...		10,725
Deduct on account of license cancelled or surrendered		135
Net demand for September ...		10,590

* NOTE.—The opening current demand for the succeeding month (October) should be thus calculated.

	Rs.
Rs. 10,590 (as shown above)—	
Minus advance fees	300
Fees under sections 29 and 30 ...	175
Do. for temporary and special licenses	70
Do. for broken periods of the month on account of licenses issued ...	65
Additional tari fees	100
	710

=Rs. 9,880 plus Rs. 140, being the full monthly fees on account of licenses issued in September, but leviable at full rates from October=Rs. 10,020, net opening current demand for October.

Sample form of the plus-minus memorandum to be given in the quarterly return No. XIV in reconcilement of the current demand shown in column 11.

		Rs.	Rs.
Demand as shown in column 11 of the preceding quarter's return exclusive of or minus the amounts which do not form the current demand of the succeeding quarter, viz :—			30,000
		Rs.	
1.	Advance fees	300	710
2.	Fees under sections 29 and 30, Act VII (B.C.) of 1878 ...	175	
3.	Fees for temporary or special licenses	70	
4.	Any other item not included in the above heads ...	165	
	Total ...	710	29,290

	Rs.
Rs. 29,290, plus the amount of fees for licenses issued in latter end of the preceding quarter, leviable at full rates in the succeeding quarter ...	140
Net opening current demand of the quarter...	29,340

Add amount on account of licenses issued or renewed as shown in the monthly return No. VA for the quarter—

		Rs.	Rs.
(*a*)	License fees	200	
(*b*)	Advance fees	400	
(*c*)	Fees from temporary or special licenses	50	
(*d*)	Fees under sections 29 and 30, Act VII (B.C.) of 1878	150	
(*e*)	Any other item not included in the above headings ...	200	
			1,000
	Total ...		30,430

	Rs.
Deduct amount on account of licenses cancelled or surrendered as shown in the monthly return No. VA for the quarter, and also any other amount not falling under these heads	300
Net demand of the quarter ...	30,130

In the first quarter the demand should be calculated according to the annual settlement or that made for the quarter, and the heading should run thus:—

"Demand of the first quarter according to the annual settlement or that made for the quarter."

No. 4.

Government order No. 612, dated 9th February 1887.

UNDER the orders of Government noted in the margin, the Board delegate to Commissioners of Divisions the power conferred on the Local Government under the Resolution of the Government of India, Department of Finance and Commerce, No. 125, dated the 14th January 1881, of allowing refunds or renewals of spoilt or useless non-judicial stamps, or the repurchase of such stamps when not required, provided that the application for refund or renewal is made within one year from the date of purchase of the stamps or from the date on which the stamps were spoilt or rendered useless.

2. For facility of reference the resolution of the Government of India, referred to, is here reproduced:—

"No. 125, dated Fort William, the 14th January 1881.

Under Chapter VI of the Indian Stamp Act, 1879, provision is made for the renewal or refund of the value of stamps spoiled or rendered useless, or which for any reason are not required by the possessor, on the condition that application for such renewal or refund shall be made within six months from the date on which the stamp was spoiled, or on which it was rendered useless, or on which it was purchased.

Instances have occurred in which this limit has operated as a serious hardship. Without any fraudulent motive, holders of spoiled or useless stamps are sometimes unavoidably prevented from applying for refund or renewal within the prescribed period, and so cannot, under the provisions of the Act, obtain any relief. In such cases an order of the Government of India, is now necessary before refund can be sanctioned. For the future the Governor-General in Council authorises Local Governments to allow refunds or renewals of spoiled or useless stamps, or the repurchase of stamps not required, provided that application for renewal or refund be made within one year from the date of purchase of the stamp, or one year from the date on which the stamp has been spoilt or rendered useless."

3. With reference to the above orders, the following corrections are to be made in Rule 2, section X, of the Stamp Manual,

and rule 2 of Section X, Chapter VII of the Board's Rules, Volume II.

"Resolution of the Government of India, No. 125, dated 14th January 1881."

Government order No. 612, dated 9th February 1887, Board's Circular order No. 4 of March 1887.

For "Under the Notification of the Government of India marginally noted, the Local Government is," *read*, Under the orders of Government and the Board's Circular order marginally noted, Commissioners of Divisions are.

E. D'S. & J. H. B.—Reg. No. 17603J—28—26-3-87.

MARCH 1887.

F. M. HALLIDAY, ESQ.

No. 5.

UNDER the orders* of Government the Board direct that from the 1st April 1887 no court-fee stamps above the value of Rs. (50) fifty each be sold by licensed stamp vendors throughout the Lower Provinces.

*No. 1907T—F, dated 22nd October 1886.

With reference to these orders, substitute "50" for "75" after "Rs." in line 2 of Rule 16, section III of the Stamp Manual, and in line 2 of Rule 16, section III, Chapter VII of the Board's Rules, Volume II.

No. 6.

Frequent references having been made to the Board as to the proper interpretation of article 13 (*b*) of Schedule II of the Indian Stamp Act, I of 1879, regarding certain leases executed in the case of cultivators, they are of opinion that the clause should be read as follows, and Revenue officers are authorized to adopt this construction:—A lease executed in the case of a cultivator without the payment or delivery of any fine or premium—

—is exempt from stamp duty,—

1*st*.—when a definite term is expressed and such term does not exceed one year,

or

2*ndly*.—when the annual rent reserved does not exceed one hundred rupees.

No. 7.

By section 26 of the Bengal Excise Act VII of 1878 as amended by section 7 of Act I (B.C.) of 1883, it is left optional with the district officers to require licensees to execute counterpart engagements. The Board therefore direct that the word 'counterpart,' in the marginal notes to license forms be corrected to 'counterfoil' and the licensees be required to sign the counterfoils with the following words:—

"Received the license and agreed to its conditions."

No. 8.

1. The following rules made by the Lieutenant-Governor of Bengal, with the previous sanction of the Governor-General in Council, under the Opium Act, 1878, and published under the notification of the Government of Bengal, dated 12th March 1887, at page 167 of the *Calcutta Gazette* of 16th idem, are hereby republished for the guidance of Revenue Officers.

This notification and the rules are to be substituted for those on pages 11-19 of the Excise Manual.

The attention of Revenue Officers is also drawn to paragraphs 2—5 of this circular order.

NOTIFICATION.

The 12th March 1887.—The following revised rules, made by the Lieutenant-Governor of Bengal with the previous sanction of the Governor-General in Council, for regulating the matters specified in sections 5 and 13 of the Opium Act, 1878, are published for general information :—

1. (1) These rules shall come into force on the 1st day of April 1887.

(2) On and from that day the rules made under the said Act and published in the *Calcutta Gazette* of the 7th May 1879, the 23rd May 1883, and the 10th September 1884, shall cease to have effect, except as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings commenced before that day.

(3) Rules 11 to 26, both inclusive. apply to Calcutta only; the remaining rules apply to the whole of Bengal, including Calcutta.

Definitions.

2. In these rules, unless there is something repugnant in the subject or context—

(1) "India" means the territory included within the British frontier lines on the extreme west, north, and east of British India:

(2) "Bengal" means the territories administered by the Lieutenant-Governor of Bengal:

(3) "Board" means the Board of Revenue for the Lower Provinces of Bengal:

(4) "Commissioner" means the Commissioner of a revenue division:

(5) "Collector" means the chief officer in charge of the revenue administration of a district, and includes a Superintendent of Excise Revenue, and any officer empowered by the Board by name or in virtue of his office to perform all or any of the functions of a Collector under these rules:

(6) "Preventive Officer" means an officer of a department mentioned in section 14 of the Opium Act, 1878:

(7) "Opium" means the inspissated juice of the poppy:

(8) "Intendant" means an officer in charge of Government opium stores at Calcutta:

(9) "Intoxicating drug" includes madak and chandu, and every preparation and admixture thereof, and kafa, and every other intoxicating preparation of opium or of the poppy, but does not include poppy-heads:

(10) "Poppy-heads" means the dry capsules of the poppy plant:

(11) "Tola" means a weight of one hundred and eighty grains Troy:

(12) "Seer" means a weight of eighty tolas:"

(13) Opium or an intoxicating drug, when sold in any quantity not exceeding five tolas in weight, and poppy-heads, when sold in any quantity not exceeding five seers in weight, shall be deemed to be sold by "retail," and, when sold in any larger quantity, shall be deemed to be sold "wholesale:"

(14) "Farmer," used with reference to opium or to an intoxicating drug or to poppy-heads, means a person to whom the fees leviable in a district, or in a part of a district on the retail sale of opium, or of the intoxicating drug, or of poppy-heads, as the case may be, have been let in farm by the Collector:

(15) "Licensed vendor" used with reference to opium or to an intoxicating drug or to poppy-heads, means a person to whom a license for the retail sale of opium or of the intoxicating drug, or of poppy-heads, as

the case may be, has been granted by the Collector or by a farmer having authority to grant the same:

(16) "Licensed Druggist" means a person to whom a permit for the retail sale of opium, intoxicating drugs, and poppy-heads for medicinal purposes has been granted by the Collector: and

(17) "Import," "export," and "transport" have the respective meanings assigned to them in the Opium Act, 1878.

Manufacture.

3. (1) Opium may be manufactured on account of the Government.

(2) An intoxicating drug may be manufactured—

(*a*) by a farmer or licensed vendor of the intoxicating drug subject to the conditions of his lease or license, or

(*b*) by a licensed druggist for medicinal purposes, in any quantity not exceeding one seer in weight, from opium of which he is permitted by these rules to be in possession, or

(*c*) by any other person for his own domestic use, in any quantity not exceeding five tolas in weight, from opium bought from a farmer or licensed vendor of opium.

Possession.

4. (1) Any person may possess opium, not exceeding five tolas in weight, which has been bought from a farmer or licensed vendor of opium, and intoxicating drugs, not exceeding five tolas in weight, which have been bought from a farmer or licensed vendor having authority to sell them, or have been manufactured from opium bought from a farmer or licensed vendor of opium.

(2) Subject to the conditions of his lease, a farmer of opium may possess any quantity of opium bought from the Government at the Collector's office, and a farmer of an intoxicating drug may possess any quantity of opium so bought and of the intoxicating drug manufactured from such opium.

(3) Subject to the conditions of his license, a licensed vendor of opium or of an intoxicating drug may possess any quantity of opium bought from the Government at the Collector's office or

from a farmer of opium, and any quantity of opium not exceeding one seer in weight, bought from a licensed vendor of opium.

(4) Subject to the conditions of his license, a licensed vendor of an intoxicating drug may also possess any quantity of the intoxicating drug bought from a farmer thereof or manufactured from opium bought from the Government at the Collector's office or from a farmer of opium, and any quantity of the intoxicating drug, not exceeding one seer in weight, bought from a licensed vendor thereof or manufactured from opium bought from a licensed vendor of opium.

(5) A person who has been a farmer or licensed vendor may, with the sanction of the Collector, possess any opium, intoxicating drugs, or poppy-heads remaining in his possession on the expiration of his lease or license, till such time as he has disposed of or surrendered the same under these rules.

(6) Subject to the conditions of his permit, a licensed druggist may possess opium, not exceeding one seer in weight which has been bought from the Government at the Collector's office, or from a farmer or licensed vendor of opium, and intoxicating drugs not exceeding one seer in weight, which have been bought from a farmer or licensed vendor having authority to sell them, or have been manufactured from opium bought from the Government at the Collector's office or from a farmer or licensed vendor of opium.

(7) A foreign horse-dealer importing horses into India may, during the period of his sojourn in the Lower Provinces of Bengal possess opium produced out of India, or intoxicating drugs prepared therefrom, in any quantity not exceeding in weight ten tolas for each horse for the time being in his possession.

(8) A traveller or visitor from a foreign country may possess opium produced out of India, or intoxicating drugs prepared therefrom, for the personal use of himself and his attendants, in any quantity not exceeding in weight the aggregate amount which might be held if each individual member of his party carried five tolas, and shall in no case exceed two seers for the whole of his party.

(9) A cultivator licensed under Act XIII of 1857 may, till such time as delivery should in ordinary course be made under section 11 of that Act, possess opium which is the produce of land cultivated with poppy in accordance with his license.

(10) Any person may possess poppy-heads not exceeding five seers in weight; a licensed druggist may possess them in any quantity not exceeding ten seers in weight; and a farmer or licensed vendor of poppy-heads may, subject to the conditions of his lease or license, possess them in any quantity.

(11) A cultivator licensed under Act XIII of 1857 may possess, without limit as to quantity, poppy-heads which are the produce of land cultivated with poppy in accordance with his license.

(12) A person to whom a pass has been granted for transport, import or export under these rules, or who has been authorized by a special order in writing of the Collector to possess opium or an intoxicating drug or poppy-heads in quantities exceeding those specified in this rule, may possess the opium or intoxicating drug or poppy-heads covered by the pass or the special order, as the case may be.

Transport.

5. A farmer or licensed vendor of opium or of an intoxicating drug or of poppy-heads may transport opium or the intoxicating drug or poppy-heads, as the case may be, under a pass granted by the Collector.

6. (1) When a farmer or a licensed vendor desires to transport opium or an intoxicating drug or poppy-heads, he must obtain a pass from the Collector for each consignment.

(2) The pass shall specify—

(*a*) the time within which the transport must be effected,

(*b*) the place from which the consignment is to be transported,

(*c*) the name of the consignor,

(*d*) the name of the person in charge of the consignment,

(*e*) the name of the consignee,

(*f*) the number of packages, and the weight and contents of each, and

(*g*) the place to which the consignment is to be transported.

(3) Each package in the consignment shall be stamped in the presence of the Collector with his official seal.

(4) Each pass is to be surrendered to the Collector of the district or officer in charge of a sub-division within three days of the expiration of the period of its currency.

7. (1) The bulk of a consignment shall not be broken during transport.

(2) The Collector may make it a condition of the pass that the bulk of the consignment for which the pass is granted shall not be broken until an officer authorized by the Collector in that behalf has examined the consignment at the place specified in the pass as that to which it is to be transported; provided that the examination shall be made within seven days from the date on which the Collector is informed of the arrival of the consignment at that place.

8. If a preventive officer finds, on inspecting the consignment, that the packages are fewer or their contents less (in the case of opium or an intoxicating drug by more than the dryage allowance of one-quarter per cent.) than are specified in the pass, he shall immediately report the result of his inspection to the Collector.

Import.

9. (1) The Government may import opium on its own account.

(2) Opium produced out of India, or intoxicating drugs prepared therefrom, may be imported by the persons described in rule 4, clauses (7) and (8), in quantities not exceeding those specified in those clauses.

EXPORT.

General.

10. (1) The Government may export opium on its own account.

(2) Opium or chandu may be exported by sea from the port of Calcutta under the conditions, and in the manner, hereinafter provided.

(3) Opium produced out of India, or intoxicating drugs prepared therefrom, may be exported by the persons described in rule 4, clauses 7 and 8, in quantities not exceeding those specified in those clauses.

(4) Opium, intoxicating drugs, or poppy-heads may be exported to the territories under the Government of Chandernagore, subject, while in transit through British territory, to the conditions of rules 5 to 8, both inclusive.

Export of Opium by Sea from Calcutta.

11. Opium may be exported by sea from the port of Calcutta, if it has been purchased from the Government at a public sale held by the Board, and is covered by a pass or certificate granted by the Board. A certificate is a document authorising the Collector of Customs to allow the shipment of the opium specified in it within four days from the date of its issue. No pass or certificate for the export of opium will be issued on the same day on which the opium has been sold.

12. Shipping bills for exportation of opium must be printed in red ink and presented at the Custom-house in duplicate, accompanied by a certificate in such form as the Board may direct. The duplicate on which the pass is granted will be returned to the shipper to obtain delivery from the opium godown, the original being forwarded to the gate-officer on the wharf to expedite the passing of the opium out of the Custom-house.

13. (1) Save as provided by clause (3) of this rule, on ordinary working days, no treasury receipt in payment of opium, and no pass, will be accepted by the Board after 3-30 P.M., and no certificate will be granted after 4 P.M.

(2) Save as aforesaid, on Saturdays no receipt or pass will be accepted after 1-30 P.M., and no certificate granted after 2 P.M.

(3) A fee of five rupees will be charged on every pass or certificate which may be required to be granted after 4 P.M. on ordinary days and 2 P.M. on Saturdays.

14. The certificates granted by the Board are to be returned to the Board, duly cancelled, at the close of the month.

15. A fee of five rupees will be charged to a shipper on presentation of shipping bills after 4 P.M. on the day of clearance of the China steamer.

16. Opium intended for export, which is not cleared from the godowns before 4-30 P.M., shall be conveyed to the steamer or ship from the ghât opposite the opium godowns in covered cargo-boats with properly-secured hatches.

17. As soon as the Intendant is aware that clearances will be made after 4-30 P.M., he shall make immediate report to the Collector of Customs, who will at once appoint one or more preventive

officers, as may be necessary, to be in attendance at the ghât at which the cargo-boats lie. In his report the Intendant shall mention the probable number of chests which will be removed during the evening; and each day, as long as clearances are going on, he shall furnish the Collector of Customs with a similar report.

18. The preventive officer at the ghât shall examine all boat-notes and chests, and see the latter placed in the hold of cargo-boat. He shall then secure and seal, with a distinctive mark, the hatches or other openings or doors of the cargo-boat by which access may be had to the hold, before allowing the boat to proceed to the steamer or ship. He shall also make an entry in the boat-note specifying that the hatches or other openings or doors have been sealed.

19. The preventive officer on board the receiving steamer or ship shall carefully examine the seals affixed to the hatches or other openings or doors of a cargo-boat laden with opium, as soon as the boat arrives alongside the vessel, and shall not allow the seals to be broken in any case until he is prepared to receive the opium on board, and to superintend the removal of the chests from the hold of the cargo-boat.

20. If it appears to the preventive officer on board the receiving vessel that the seals placed on the hatches or other openings or doors of a cargo-boat have been broken in transit, or have been in any way tampered with, he shall immediately bring the matter to the notice of the officer in charge of the vessel, and shall examine each chest carefully. If any theft of opium is discovered, the preventive officer shall make an immediate report to the river police and to the Collector of Customs, mentioning at the same time the number of the cargo-boat and the name of the owner and manjee.

21. A shipper who removes his chests of opium from the Government premises after 4-30 P.M. shall be required to pay a fee of two rupees for any number of chests up to twenty, three rupees for any number of chests above twenty and up to fifty, and five rupees for any larger number of chests.

22. The fees mentioned in rule 21 shall be realized by the Intendant before delivery of chests to the shippers, and shall be remitted daily by him to the Collector of Customs, and shall form

a special fund for the remuneration of preventive officers who may be employed beyond the usual working hours.

23. An application for the delivery of opium chests shall not be received by the Intendant after 9 P.M.

24. When a requisition for the delivery of chests is presented to the Intendant between the hours of 5 P.M. and 9 P.M. on ordinary working days, or between the hours of 2 P.M. and 9 P.M. on Saturdays, he may require the payment of a fee of sixteen rupees in respect of the requisition, and a further fee of two annas in respect of each chest delivered.

25. The procedure described in rules 15 to 22, both inclusive, is enjoined specially in the case of opium cleared from the godowns after 4-30 P.M.; but it may, on application by the shipper to the Intendant, be followed in the case of opium cleared before that time.

Export of Chandu by Sea from Calcutta.

26. (1) Subject to the provisions of the law relating to sea-customs for the time being in force, chandu may be exported by sea from the port of Calcutta under a pass from the Superintendent of Excise Revenue at Calcutta.

(2) Export passes shall be granted only to licensed vendors of chandu, and on payment of such export duty as may, from time to time, be fixed by the Board. The pass must be produced at the Custom House at the time of exportation, and must certify that the chandu which it covers has been prepared from opium supplied from Government stores.

SALE.

Wholesale.

27. Opium, in quantities not less than one seer in weight, or, with the special sanction of the Board, in smaller quantities, shall be supplied, on prepayment, at such rates as the Local Government may, from time to time, prescribe by notification in the *Calcutta Gazette* from the Collector's office to a farmer, licensed vendor, or licensed druggist only:

Provided that the quantity sold to a licensed druggist shall not exceed one seer.

28. Opium may be sold wholesale by the Board for export by sea.

29. (1) Subject to the conditions of his lease, a farmer of opium may sell wholesale to a licensed vendor of opium or of an intoxicating drug any quantity of opium bought from the Government at the Collector's office, and to a licensed druggist any quantity not exceeding one seer in weight of such opium.

(2) Subject to the conditions of his lease, a farmer of an intoxicating drug or of poppy-heads may sell wholesale to a licensed vendor of the intoxicating drug or poppy-heads as the case may be any quantity of the intoxicating drug manufactured from opium bought from the Government at the Collector's office or any quantity of poppy-heads, and to a licensed druggist any quantity, not exceeding one seer in weight, of the intoxicating drug, or any quantity, not exceeding ten seers in weight, of poppy-heads.

(3) Subject to the conditions of his license, a licensed vendor of opium may sell wholesale to a licensed vendor of opium or of an intoxicating drug in any quantity, or to a licensed druggist any quantity, not exceeding one seer in weight, or opium bought from the Government at the Collector's office or from a farmer of opium.

(4) Subject to the conditions of his license, a licensed vendor of an intoxicating drug or of poppy-heads may sell wholesale to a licensed vendor of the intoxicating drug or of poppy-heads, as the case may be, or to a licensed druggist, any quantity, not exceeding one seer in weight, of the intoxicating drug bought from a farmer thereof or manufactured from opium bought from the Government at the Collector's office or from a farmer of opium, or any quantity, not exceeding ten seers in weight, of poppy-heads.

(5) A person who has been a farmer or licensed vendor may, with the sanction of the Collector, sell wholesale to a farmer or licensed vendor any opium, intoxicating drugs, or poppy-heads remaining in his possession on the expiration of his lease or license.

(6) A cultivator licensed under Act XIII of 1857 may sell poppy-heads wholesale to a farmer or licensed vendor of poppy-heads.

(7) A farmer or licensed vendor of opium or of an intoxicating drug or of poppy-heads may, under a special order in writing of the Collector, sell opium or the intoxicating drug or poppy-heads, as the case may be, wholesale to any person and in any quantity specified in the special order.

Retail.

30. (1) A person to whom a license has been granted by the Collector, or by a farmer having authority to grant the same, and in Calcutta or in the Suburbs of Calcutta to whom a further license has been granted by the Commissioner of Police in Calcutta under section 39 of Bengal Act IV of 1866, or in the Suburbs of Calcutta under section 22 of Bengal Act II of 1866, may sell opium or an intoxicating drug by retail in accordance with the conditions specified in the license, or in the license and further license, as the case may be.

(2) A cultivator licensed under Act XIII of 1857 may sell poppy-heads by retail to a farmer or licensed vendor of poppy-heads.

(3) A person to whom a license has been granted by the Collector or by a farmer of poppy-heads may sell poppy-heads by retail in accordance with the conditions specified in the license.

(4) A licensed druggist my sell opium, intoxicating drugs, and poppy-heads by retail.

31. Every person to whom a license is granted under rule 30 for the retail sale of opium or of an intoxicating drug or of poppy-heads, and every licensed druggist, shall pay for his license or permit such fee as may, from time to time, be fixed with the sanction of the Board, or a fee regulated in such manner and in accordance with such rules as the Board may prescribe ; and the fee shall be specified in the license or permit, and shall be payable in such instalments, and the instalments shall be payable at such times and places, as the Board may direct.

32. Opium, intoxicating drugs, or poppy-heads shall not be sold by retail at any Government office.

33. Unless the Board otherwise specially direct, a license for retail sale shall be granted for one year only.

34. Such limited number of shops for the retail sale of opium or all or any intoxicating drugs as the Board may, from time to time, determine shall be allowed in each district, and the exclusive right of selling opium or the intoxicating drug or drugs by retail at one of those shops, or at more than one of them, as the Board

may direct, shall be sold by the Collector at the commencement of each official year by public auction or in such other mode as the Board may, from time to time, prescribe.

35. (1) A license granted by the Collector under rule 30, or a permit granted by him to a licensed druggist, may be cancelled by the Collector for any cause specified in the license or permit.

(2) Whenever the Collector considers that any such license or permit should be cancelled for any cause not specified therein, he shall remit a sum equal to the amount of the fee for fifteen days, and shall either give fifteen days' previous notice of his intention to cancel the license or permit, or shall, in addition to remitting the sum aforesaid, make such compensation for default of notice as the Commissioner directs. On the expiration of the notice, or on the payment of the additional compensation, the Collector may cancel the license or permit.

36. (1) A licensed vendor or licensed druggist may surrender his license or permit on the expiration of one month's previous notice given by him in writing to the Collector of his intention to surrender the same, and on payment of such sum, not exceeding the amount of the fee for six months, as the Collector may fix in this behalf.

(2) If the Collector is satisfied that there is sufficient reason for surrendering a license or permit, he may, with the sanction of the Commissioner, remit the sum so fixed.

Farm of Fees.

37. (1) The Collector may, with the sanction of the Board, let in farm, by public auction or in such other mode as the Board may direct, for a term not exceeding five years, the fees leviable in a district or in a part of a district on licenses for the retail sale of opium or of all or any intoxicating drugs or of poppy-heads.

(2) When the fees so leviable are let in farm, the farmer may, subject to the conditions of his lease, himself sell by retail, and grant licenses, under the countersignature of the Collector, for the retail sale of opium or all or any intoxicating drugs or poppy-heads, as the case may be, within the local limits of his farm :

Provided that neither the farmer, nor a person to whom a license for retail sale has been granted by the farmer, shall sell any opium which has not been supplied from the Collector's office, or any intoxicating drug in the manufacture of which any opium not supplied from the Collector's office has been used.

(3) The farmer shall file in the Collector's office a list of all the licenses granted by him in such form, and on such day or days in each year as the Board may, from time to time, prescribe in this behalf.

38. The Board may, from time to time, prescribe rules—

(*a*) for the invitation and acceptance of tenders for farming leases under rule 37; and

(*b*) for the requisition of security for the due fulfilment of the conditions of those leases.

39. (1) The Collector may, with the sanction of the Board, cancel a lease granted under rule 37, or, within the term of the lease, make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit.

(2) If the lease is cancelled for any cause specified therein, the farmer shall not be entitled to compensation for any loss he may sustain thereby.

(3) If the lease is cancelled for any cause not specified therein, or if any reservation or restriction with respect to the grant of licenses is made or imposed within the term of the lease, the farmer shall be entitled to receive for any loss which he sustains thereby such compensation as the Board may determine.

Forms of Licenses, Permits, Leases and other Documents.

40. The Board may, with the sanction of the Local Government, from time to time prescribe—

(*a*) the forms in which licenses, permits, and leases shall be granted by the Collector, and licenses by farmers; and

(*b*) forms for any other proceedings under these rules for which it considers that forms should be provided.

Disposal of Articles remaining with Farmer or Licensed Vendor after expiration of Lease or License.

41. If a person who has been a farmer or licensed vendor has in his possession, after the expiration of his lease or license, any opium, intoxicating drugs, or poppy-heads which he is unable to dispose of under rule 29, clause (5), he shall, on the requisition of the Collector, surrender the same to such officer as the Collector may appoint in this behalf; and the person in whose favour the lease or license has been renewed, or, if the lease or license has not been renewed, then any farmer or licensed vendor of the article within the district, shall, on the requisition of the Collector, be bound, under penalty, if the Collector sees fit, of forfeiting his lease or license, to buy the opium, intoxicating drugs, or poppy-heads, as the case may be, at such price as the Collector may adjudge, and in any quantity not exceeding that which the Collector may determine to be ordinarily saleable in two months by the person in whose favour the lease or license has been renewed, or by the farmer or licensed vendor, as the case may be.

Provided that, if the opium, intoxicating drugs, or poppy-heads, or any part thereof, be declared by the Civil Surgeon or other principal medical officer of the district, or, in Calcutta or in the Suburbs of Calcutta, by a Chemical Examiner to the Government, to be unfit for use, the Collector shall cause it or them, or that part, to be destroyed.

Disposal of things confiscated.

42. (1) All things confiscated under the Opium Act, 1878, except opium, intoxicating drugs, and poppy-heads, shall be disposed of by the Collector by public auction.

(2) Opium so confiscated shall be sent for examination to the Civil Surgeon or other principal medical officer of the district, or, if confiscated in Calcutta or in the Suburbs of Calcutta, to a Chemical Examiner to the Government, and, if declared by him to be fit for use, shall be disposed of in such manner as the Board may, by general or special order, direct. If declared to be unfit for use, the opium shall immediately be destroyed.

(3) Intoxicating drugs so confiscated shall immediately be destroyed, except kafa, which shall be dealt with in such manner as the Board may, from time to time, prescribe.

(4) Poppy-heads so confiscated shall be disposed of as the Collector may direct.

Rewards to be paid out of the proceeds of fines and confiscations.

43. (1) A Magistrate convicting an offender under section 9 of the Opium Act, 1878, may award to any person who has contributed in any way to the conviction the whole or any portion of any fine imposed upon the offender and paid by him or realised from his property.

(2) If the fine is not realised, or only realised in part, the Magistrate may, within a limit of one hundred rupees, order payment of its full amount, or of the unrealised balance, as the case may be, out of the treasury.

(3) If the Magistrate is of opinion that a larger reward than he can give under this rule to a person who has contributed to the conviction ought to be given to that person, he may move the Board, through the Collector, to grant a larger reward.

44. (1) A Magistrate or other officer ordering the confiscation of anything under section 12 of the Opium Act, 1878, may grant to any person who has contributed in any way to the seizure of the thing the whole or any portion of the value thereof.

(2) For the purposes of this rule, poppy shall be valued at the rate of twelve rupees the agency bigha of 3,025 square yards, opium declared to be fit for use shall be valued at the rate of three rupees the seer, and opium declared to be unfit for use, and intoxicating drugs and poppy-heads shall be deemed to be of no value.

45. (1) In any case in which, in the opinion of the Board, a person has performed service of special merit in respect of the prevention or detection of an offence against the Opium Act, 1878, the Board may grant him a reward not exceeding five hundred rupees in amount.

(2) The Board, or, with the sanction of the Board, a Collector, may incur expenditure not exceeding five hundred rupees in each case for the employment of informers, or for any other purpose connected with the prevention or detection of offences against the Opium Act, 1878.

Appeal and Revision.

46. (1) An appeal shall lie to the Commissioner from an order of a Collector under these rules, if presented to the Commissioner, or to the Collector for transmission to the Commissioner within 30 days from the date of the order.

(2) An appeal shall lie to the Board from an order of a Commissioner under these rules, if presented to the Board within sixty days from the date of the order.

(3). The Board may, in its discretion, receive an appeal direct from an order of a Collector under these rules.

47. The Board may revise an order passed by a Collector or a Commissioner under these rules.

48. A petition of appeal from, or for revision of, an order must be accompanied by the order in original, or by an authenticated copy thereof; or the omission to produce the order or copy must be explained.

2. Under rule 40 (*a*) of the above rules, the Board of Revenue, with the sanction of the Local Government, prescribe in place of the Forms I to IV at pages 19-24 of the Excise Manual, the following forms I to X, in which licenses, permits, and leases shall be granted by the Collector, and licenses by farmers, for the sale of opium.

OPIUM FORM I.

LICENSE FOR THE RETAIL SALE OF OPIUM.

RULE 30 (1).

Within the _____ *of* _____

NOTE.—*Counterparts of this license is to be signed by the licensee and filed in the Collector's Office.*

No. of License in Register
No. 54—No. _____

BE it known that———————————————
resident of———————————————————
is hereby authorised by the Collector of————————to open a shop at————————for the retail sale of OPIUM from the date of this license to the————day of————.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a monthly fee of Rupees————————in the following manner:—

Two months' fees at the time of engaging to take this license, together with the fee due for the month, or portion thereof in which the currency of this license commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

II.—That he have constantly fixed up, at the entrance of his shop, a signboard bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Vendor.*)

"LICENSED TO RETAIL OPIUM."

III.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after————P.M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he sell OPIUM only in the shop for which this license is granted, and that he do not sell OPIUM in any other place or establish a second shop without another separate license.

VI.—That he purchase all the OPIUM to be sold under this license from the Collector's Office or from a Farmer or Licensed Vendor thereof; that all such OPIUM be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

VII.—That in respect of OPIUM purchased from a Licensed Vendor thereof he do not at any time possess more than one seer weight.

VIII.—That he do not store any OPIUM to be sold under this license in any PREMISES other than those named herein.

IX.—That he do not, except to a Vendor of Opium or of an Intoxicating Drug licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of OPIUM to any person at one time.

X.—That he do not sell to a Vendor of Opium or of an Intoxicating Drug licensed by the Collector or to a Licensed Druggist any OPIUM purchased from a Licensed Vendor thereof, or more than one seer weight at one time of OPIUM purchased from the Collector's Office or a Farmer.

XI.—That he do not sell any OPIUM to a Vendor of Opium or of an Intoxicating Drug Licensed by a Farmer.

XII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book to be purchased at the Collector's Office:—

Date.	Quantity of Opium remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

XIII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIV.—That if he buy less than _____ seers of OPIUM, which is the quantity estimated to be retailed at his shop in each month, he shall, if required, explain the reasons of the falling off to the Collector.

XV.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state.

XVI.—That he do not receive any wearing apparel, or other goods in barter for OPIUM.

XVII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-Heads or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE,

The _____ 18 *Collector of* _____

OPIUM FORM II.

LICENSE FOR THE MANUFACTURE AND RETAIL SALE OF MADAK (OR CHANDU).

RULE 30 (1).

*Within the*_____*of*_____

NOTE.—*Counterpart of this license is to be signed by the licensee and filed in the Collector's Office.*

No. of License in Register
No. 54—No._____

BE it known that_____
resident of_____
is hereby authorized by the Collector of _____
to open a shop at_____
for the retail sale of MADAK (or CHANDU *as the case may be*)
from the date of this license to the_____day of_____

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he pay to Government in advance a monthly fee of Rupees_____in the following manner :—

Two months' fees at the time of engaging to take this license, together with the fee due for the month or portion thereof in which the currency of this license commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Vendor.*)

"LICENSED VENDOR OF MADAK (OR CHANDU)."

III.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein,

after_____P.M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he manufacture and sell MADAK (or CHANDU) only in the shop for which this license is granted, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the Opium to be used in the manufacture of MADAK (or CHANDU) from the Collector's Office, or from a Farmer or Licensed Vendor of Opium, and that he do not receive or have in his possession opium obtained otherwise.

VII.—That he do not possess or sell any MADAK (or CHANDU) except that purchased from a Farmer or a Licensed Vendor thereof or manufactured from Opium purchased in accordance with Article VI.

VIII.—That he do not at any time possess more than one seer weight of Opium, purchased from a Licensed Vendor thereof; nor more than one seer weight of MADAK (or CHANDU) purchased from a Licensed Vendor thereof, or manufactured from Opium purchased from a Licensed Vendor thereof.

IX.—That all opium to be used in the manufacture of MADAK (or CHANDU) and all (MADAK or CHANDU) to be sold under this license be brought to the place of manufacture and vend under passes granted by the Collector.

X.—That he do not store any Opium to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this license in any PREMISES other than those named herein.

XI.—That he do not, except to a Vendor of MADAK (or CHANDU) licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of MADAK (or CHANDU) to any person at one time.

XII.—That he do not sell to a Vendor of Madak (or Chandu) licensed by the Collector or to a Licensed Druggist any MADAK (or CHANDU) purchased from a Licensed Vendor thereof or manufactured from Opium purchased from a Licensed Vendor thereof, or more than one seer weight at one time of MADAK (or CHANDU) purchased from a Farmer or manufactured from Opium purchased from the Collector's Office or from a Farmer.

XIII.—That he do not sell any MADAK (or CHANDU) to a Vendor thereof licensed by a Farmer.

XIV.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office.

I.—Opium.

Date.	Quantity remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity used in the preparation of madak (or chandu).	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

II.—Madak (or Chandu).

Date.	Quantity remaining in store yesterday.	Quantity manufactured from opium this day or purchased, and from whom.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XV.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XVI.—That if he buy less than _____ seers of Opium which is the quantity estimated to be used in the manufacture of MADAK (or CHANDU) at his shop in each month, he shall, if required, explain the reasons of the falling off to the Collector.

XVII.—That he do not adulterate or deteriorate any MADAK (or CHANDU) in his possession, or sell the same in an adulterated or deteriorated state.

XVIII.—That he do not receive any wearing apparel or other goods in barter for MADAK (or CHANDU).

XIX.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XX.—That on the infringement of any of the above articles, or any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-Heads or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE,

The _____ 188 . } *Collector of* _____

OPIUM FORM III.

LICENSE FOR THE RETAIL SALE OF POPPY-HEADS.

RULE 30 (3).

Within the _____ *of* _____.

NOTE—Counterpart of this license is to be signed by the licensee and filed in the Collector's Office.

No. of License in Register
No. 54—No. _____

BE it known that _____
resident of _____
is hereby authorized by the Collector of _____ to open a shop at _____ for the retail sale of POPPY-HEADS from the date of this license to the _____ day of _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner :—

Two months' fees at the time of engaging to take this license, together with the fee due for the month or portion thereof in which the currency of this license commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this license shall have been paid.

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Vendor.*)

"LICENSED TO RETAIL POPPY-HEADS."

III.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after _____ P.M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he sell POPPY-HEADS only in the shop for which this license is granted, and that he do not sell POPPY-HEADS in any other place or establish a second shop without another separate license.

VI.—That he purchase all the POPPY-HEADS to be sold under this license from a Cultivator licensed under Act XIII of 1857 or from a Farmer or Licensed Vendor thereof; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector, and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

VII.—That in respect of POPPY-HEADS purchased from a Licensed Vendor thereof, he do not at any time possess more than ten seers weight.

VIII.—That he do not store any POPPY-HEADS to be sold under this license in any Premises other than those named herein, without previously obtaining the written sanction of the Collector on the reverse of this license.

IX.—That he do not, except to a Vendor of Poppy-Heads licensed by the Collector or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

X.—That he do not sell to a Vendor of Poppy-Heads licensed by the Collector or to a Licensed Druggist more than ten seers weight of POPPY-HEADS at one time.

XI.—That he do not sell any POPPY-HEADS to a Vendor thereof licensed by a Farmer.

XII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this

account to be kept in a printed account-book, to be purchased at the Collector's Office:—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIV.—That he do not receive any wearing apparel, or other goods in barter for POPPY-HEADS.

XV.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVI.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Poppy-Heads or Opium, or for the manufacture and sale of Madak or Chandu, may be cancelled by the Collector without payment of any compensation whatever.

_____COLLECTORATE,
*The*_____18 . } *Collector of*_____

OPIUM FORM IV.

DRUGGIST'S PERMIT.

RULE 30 (4).

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*Within the*_____ *of*_____

NOTE.—*Counterpart of this Permit is to be signed by the Druggist and filed in the Collector's Office.*

No. of License in Register No. 54—
No._____

BE it known that_____
resident of_____
is hereby authorized by the Collector of_____
to sell by retail OPIUM, INTOXICATING DRUGS and POPPY-HEADS *bonâ fide* as medicine and use the same *bonâ fide* in medical preparations or prescriptions at the premises
_____
called or styled_____

It is required of the holder of this Permit, as a condition of this Permit remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to Government in advance a quarterly fee of Rupees_____in the following manner:—

One quarter's fee at the time of engaging to take this license; and

One quarter's fee on the 1st day of every succeeding quarter until the whole of the fees due on this Permit shall have been paid.

II.—That he do not transfer this Permit to any other person.

III.—That he sell or use OPIUM, INTOXICATING DRUGS or POPPY-HEADS only in the PREMISES for which this Permit is granted, and that he do not sell or use OPIUM, INTOXICATING

DRUGS or POPPY-HEADS in any other place without another separate Permit.

IV.—That he purchase all the OPIUM, MADAK, CHANDU or POPPY-HEADS to be sold or used under this Permit from the Collector's Office or from a Farmer or Licensed Vendor thereof; that all such OPIUM, MADAK, CHANDU and POPPY-HEADS be brought to the PREMISES under passes granted by the Collector; and that he do not receive or have in his possession OPIUM, MADAK, CHANDU or POPPY-HEADS obtained otherwise.

V.—That he do not sell OPIUM, INTOXICATING DRUGS or POPPY-HEADS otherwise than for *bonâ fide* medicinal purposes; and that he do not sell more than five tolas weight of OPIUM or of an INTOXICATING DRUG, nor more than five seers weight of POPPY-HEADS to any person at one time.

VI.—That he do not manufacture more than one seer weight of an INTOXICATING DRUG at any one time.

VII.—That he do not have more than one seer weight of OPIUM or of an INTOXICATING DRUG, nor more than ten seers weight of POPPY-HEADS in his possession at one time.

VIII.—That he do not store any OPIUM, INTOXICATING DRUG or POPPY-HEADS to be sold or used under this Permit in any PREMISES other than those named herein.

IX.—That he at once produce his Permit and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under

Section 14 of the Opium Act; and that he do not prevent any such officer from entering his PREMISES at any hour of the day or night.

X.—That on the infringement of any of the above articles, or any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, this Permit may be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE,
The _____ 188 } *Collector of* _____

OPIUM FORM V.

LEASE TO A FARMER FOR THE GRANT OF LICENSES BY HIM FOR THE RETAIL SALE OF OPIUM.

RULE 37 (1).

Within the _____ *of* _____

NOTE—*Counterpart of this lease is to be signed by the lessee and filed in the Collector's Office.*

No. of Lease in Register No. 54—No. _____

BE it known that _____
resident of _____
is hereby authorized by the Collector of _____
to grant _____ licenses under his countersignature
for the retail sale of OPIUM within _____
_____
_____
_____

for a term of _____ ending the _____ day

of _____ (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit), and is further hereby authorized during the currency of this lease to open a shop himself at _____ for the retail sale of OPIUM.

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he shall file in the Collector's Office a list of all the licenses granted by him in such form and on such day or days in each year, as the Board may from time to time prescribe.

II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease, as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rupees _____ in the following manner :—

Two months' fees at the time of engaging to take this lease, together with the fee due for the month, or portion thereof in which the currency of this lease commences ; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Farmer.*)

"LICENSED TO RETAIL OPIUM."

V.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales

therein, after———P.M.; and that he do not harbour any suspected person therein.

VI.—That he do not transfer this lease to any other person or sublet his shop.

VII.—That he sell OPIUM only in the shop named herein, and that he do not sell OPIUM in any other place or establish a second shop without another separate lease or license.

VIII.—That he purchase all the OPIUM to be sold under this lease from the Collector's Office; that all such OPIUM be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

IX.—That he do not store any OPIUM to be sold under this lease in any PREMISES other than those named herein.

X.—That he do not sell any OPIUM to the holder of a license granted by himself or by any other FARMER, for the sale of Opium or for the sale and manufacture of Madak or Chandu.

XI.—That he do not, except to a Vendor of Opium or of an Intoxicating Drug licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of OPIUM to any person at one time.

XII.—That he do not sell to a Licensed Druggist more than one seer weight of OPIUM at one time.

XIII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book to be purchased at the Collector's Office:—

Date.	Quantity of opium in store yesterday.	Quantity received this day.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIV.—That he at once produce his lease and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state.

XVI.—That he do not receive any wearing apparel, or other goods, in barter for OPIUM.

XVII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this lease and any other lease or leases, license or licenses, that he may have obtained for the farm or sale of Opium or Poppy-heads, or for the farm or manufacture and sale of Madak or Chandu, may with the sanction of the Board be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE,
The _____ 18____.

Collector of _____

OPIUM FORM VI.

LEASE TO A FARMER FOR THE GRANT OF LICENSES BY HIM FOR THE MANUFACTURE AND RETAIL SALE OF MADAK (OR CHANDU).

RULE 37 (1).

Within the _____ *of* _____.

_____

NOTE.—*Counterpart of this lease is to be signed by the lessee and filed in the Collector's Office.*

No. of Lease in Register No. 54—No. _____

BE it known that _____ resident of _____ is hereby authorized by the Collector of _____ to grant _____ licenses under his countersignature for the retail sale of MADAK (or CHANDU *as the case may be*), within _____

_____

_____

_____

for a term of _____ ending the _____ day of _____ (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit), and is further hereby authorized during the currency of this lease to open a shop himself at _____ for the retail sale of MADAK (or CHANDU).

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles :—

1.—That he shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year as the Board may from time to time prescribe.

II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rupees_____in the following manner :—

Two months' fees at the time of engaging to take this lease, together with the fee due for the month or portion thereof in which the currency of this lease commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Farmer.*)

"LICENSED VENDOR OF MADAK (or CHANDU)."

V.—That he do not open his shop or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after_____P.M. ; and that he do not harbour any suspected person therein.

VI.—That he do not transfer this lease to any other person or sublet his shop.

VII.—That he manufacture and sell MADAK (or CHANDU) only in the shop named herein, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate lease or license.

VIII.—That he purchase all the Opium to be used in the manufacture of MADAK (or CHANDU) from the Collector's Office; that all such Opium be brought to the place of manufacture and vend under passes granted by the Collector, and that he do not receive or have in his possession MADAK (or CHANDU) or Opium obtained otherwise.

IX.—That he do not store any Opium to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this lease in any PREMISES other than those named herein.

X.—That he do not sell any MADAK (or CHANDU) to the holder of a license granted by himself or by any other FARMER, for the sale and manufacture of MADAK (or CHANDU).

XI.—That he do not, except to a vendor of Madak (or Chandu) licensed by the Collector or to a Licensed Druggist, sell more than five tolahs weight of MADAK (or CHANDU) to any person at one time.

XII.—That he do not sell to a Licensed Druggist more than one seer weight of MADAK (or CHANDU) at one time.

XIII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office.

I.—Opium.

Date.	Quantity remaining in store yesterday.	Quantity received this day.	Total quantity to be accounted for.	Quantity used in the preparation of madak (or chandu).	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

II.—Madack (or Chandu).

Date.	Quantity remaining in store yesterday.	Quantity manufactured from opium this day.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIV.—That he at once produce his lease and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under Section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not adulterate or deteriorate any MADAK (or CHANDU) in his possession, or sell the same in an adulterated or deteriorated state.

XVI.—That he do not receive any wearing apparel or other goods in barter for MADAK (or CHANDU).

XVII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVIII.—That on the infringement of any of the above articles, or any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this lease and any other lease or leases, license or licenses, that he may have obtained for the farm or sale of Opium or Poppy-Heads, or for the farm or manufacture and sale of Madak or Chandu, may with the the sanction of the Board be cancelled by the Collector without payment of any compensation whatever.

——————COLLECTORATE,
The——————18——. } *Collector of*——————

OPIUM FORM VII.

LEASE TO A FARMER FOR THE GRANT OF LICENSES BY HIM FOR THE RETAIL SALE OF POPPY-HEADS.

RULE 37 (1).

Within the _____ *of* _____

_____

NOTE.—*Counterpart of this lease is to be signed by the lessee and filed in the Collector's Office.*

No. of license in Register No. 54—No. _____.

BE it known that _____ resident of _____ is hereby authorized by the Collector of _____ to grant _____ licenses under his countersignature for the retail sale of POPPY-HEADS within _____

_____

_____

_____

for a term of _____ ending the _____ day of _____ (the Collector, with the sanction of the Board, being at liberty during the said term to make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit,) and is further authorized during the currency of this lease to open a shop himself at _____ for the retail sale of POPPY-HEADS.

It is required of the holder of this lease, as a condition of this lease remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year, as the Board may from time to time prescribe.

II.—That he furnish to Government such security for the due fulfilment of the conditions of this lease, as the Board may from time to time prescribe.

III.—That he pay to Government in advance a monthly fee of Rupees_____in the following manner:—

Two months' fees at the time of engaging to take this lease, together with the fee due for the month or portion thereof in which the currency of this lease commences; and

One month's fee on the 1st day of every succeeding month until the whole of the fees due on this lease shall have been paid.

IV.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages :—

(*Name of Farmer.*)

" LICENSED TO RETAIL POPPY-HEADS."

V.—That he do not open his shop, or effect sales therein, before sunrise, nor keep it open, or effect sales therein, after_____P.M.; and that he do not harbour any suspected person therein.

VI.—That he do not transfer this lease to any other person or sublet his shop.

VII.—That he sell POPPY-HEADS only in the shop named herein, and that he do not sell POPPY-HEADS in any other place or establish a second shop without another separate lease or license.

VIII.—That he purchase all the POPPY-HEADS to be sold under this lease from a Cultivator licensed under Act XIII of 1857; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

IX.—That he do not store any POPPY-HEADS to be sold under this lease in any PREMISES other than those named herein, without previously obtaining the

written sanction of the Collector on the reverse of this license.

X.—That he do not sell any POPPY-HEADS to the holder of a license granted by himself or by any other FARMER for the sale of Poppy-Heads.

XI.—That he do not, except to a Vendor of Poppy-Heads, licensed by the Collector or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

XII.– That he do not sell to a Licensed Druggist more than ten seers weight of POPPY-HEADS at one time.

XIII.—That he keep a daily correct account in the following form, to be balanced at the close of each day ; this account to be kept in a printed account-book, to be purchased at the Collector's office—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIV.—That he at once produce his lease and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium, or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XV.—That he do not receive any wearing apparel, or other goods, in barter for POPPY-HEADS.

XVI.—That he do not permit persons of notoriously bad character to resort to his shop ; that he prevent gaming and disorderly conduct therein ; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this lease and any other lease or leases, license or licenses, that he may have obtained for the farm or sale of Poppy-heads or Opium, or for the farm or manufacture and sale of Madak or Chandu, may with the sanction of the Board be cancelled by the Collector without payment of any compensation whatever.

_____ COLLECTORATE, } *Collector of* _____
The _____ 18 . }

OPIUM FORM VIII.

LICENSE FOR THE RETAIL SALE OF OPIUM GRANTED BY A FARMER.

RULE 30 (1).

Within the _____ *of* _____

NOTE.—Counterpart of this license is to be signed by the licensee and filed with the Farmer.

No. of License in Register No. 54—No. _____

BE it known that _____ resident of _____ is hereby authorised by the FARMER of _____ to open a shop at _____ for the retail sale of OPIUM from the date of this license to the _____ day of _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to the FARMER a monthly fee of Rupees _____.

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Vendor.*)

"LICENSED VENDOR OF OPIUM."

III.—That he do not open his shop or effect sales therein before sunrise, nor keep it open or effect sales therein after ———— P. M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he sell OPIUM only in the shop for which this license is granted, and that he do not sell OPIUM in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the OPIUM to be sold under this license from the Collector's Office; that all such OPIUM be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, OPIUM obtained otherwise.

VII.—That he do not store any OPIUM to be sold under this license in any PREMISES other than those named herein.

VIII.—That he do not, except to a Vendor of Opium, or of an Intoxicating Drug licensed by the Collector, or to a Licensed Druggist, sell more than five tolahs weight of OPIUM to any person at one time.

IX.—That he do not sell to a Vendor of Opium, or of an Intoxicating Drug licensed by the Collector, or to a Licensed Druggist more than one seer weight of OPIUM at one time.

X.—That he do not sell any OPIUM to a Vendor thereof, or of an Intoxicating Drug licensed by a Farmer.

XI.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office :—

Date.	Quantity of opium remaining in store yesterday.	Quantity received this day and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIII.—That he do not adulterate or deteriorate any OPIUM in his possession, or sell the same in an adulterated or deteriorated state.

XIV.—That he do not receive any wearing apparel or other goods in barter for OPIUM.

XV.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming or disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVI.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium or Poppy-Heads, or for the

manufacture and sale of Madak or Chandu, may be cancelled, either by the FARMER or Collector, without payment of any compensation whatever.

_____ } _____

*The*_____18 . } *Farmer.*

Countersigned by

_____

*Collector of*_____

OPIUM FORM IX.

LICENSE FOR THE RETAIL SALE OF MADAK (OR CHANDU) GRANTED BY A FARMER.

RULE 30 (1).

*Within the*_____*of*_____

NOTE.—*Counterpart of this license is to be signed by the licensee and filed with the Farmer.*

No. of License in Register No. 54—No._____

BE it known that_____ resident of_____ is hereby authorised by the FARMER of_____to open a shop at_____for the retail sale of MADAK (or CHANDU, *as the case may be*) from the date of this license to the_____day of_____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I.—That he pay to the FARMER a monthly fee of Rupees_____.

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, legibly painted, in the English and Vernacular languages:—

(*Name of Vendor.*)

"LICENSED VENDOR OF MADAK (OR CHANDU)."

III.—That he do not open his shop or effect sales therein, before sunrise, nor keep it open or effect sales therein after _____ P.M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he manufacture and sell MADAK (or CHANDU) only in the shop for which this license is granted, and that he do not manufacture or sell MADAK (or CHANDU) in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the Opium he may use in the manufacture of MADAK (or CHANDU) from the Collector's Office; that all such Opium be brought to the place of manufacture and vend under passes granted by the Collector; and that he do not receive, or have in his possession, Opium obtained otherwise.

VII.—That he do not possess or sell any MADAK (or CHANDU) except that manufactured from Opium purchased in accordance with Article VI.

VIII.—That he do not store any Opium to be used in the manufacture of MADAK (or CHANDU) or any MADAK (or CHANDU) to be sold under this license in any PREMISES other than those named herein.

IX.—That he do not, except to a Vendor of Madak (or Chandu) licensed by the Collector or to a Licensed

Druggist, sell more than five tolahs weight of MADAK (or CHANDU) to any person at one time.

X.—That he do not sell to a Vendor of Madak (or Chandu) licensed by the Collector or to a Licensed Druggist, more than one seer weight of MADAK (or CHANDU) at one time.

XI.—That he do not sell any MADAK (or CHANDU) to a Vendor thereof licensed by a Farmer.

XII.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office:—

I.—Opium.

Date.	Quantity remaining in store yesterday.	Quantity received this day and whence received.	Total quantity to be accounted for.	Quantity used in the preparation of madak (or chandu).	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

II.—Madak (or Chandu).

Date.	Quantity remaining in store yesterday.	Quantity manufactured from opium this day.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XIII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIV.—That he do not adulterate or deteriorate any MADAK (or CHANDU) in his possession, or sell the same in an adulterated or deteriorated state.

XV.—That he do not receive any wearing apparel or other goods in barter for MADAK (or CHANDU).

XVI.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming or disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XVII.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Opium of Poppy-Heads, or for the manufacture and sale of Madak or Chandu, may be cancelled either by the FARMER or COLLECTOR without payment of any compensation whatever.

The _____ 188 . } _____ *Farmer.*

Countersigned by

_____

Collector of _____

OPIUM FORM X.

LICENSE FOR THE RETAIL SALE OF POPPY-HEADS GRANTED BY A FARMER.

RULE 30 (3).

Within the _____ *of* _____

NOTE.—*Counterpart of this license is to be signed by the licensee and filed with the Farmer.*

No. of License in Register No. 54—No. _____

BE it known that _____ resident of _____ is hereby authorized by the FARMER of _____ to open a shop at _____ for the retail sale of POPPY-HEADS from the date of this license to the _____ day of _____.

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he pay to the FARMER a monthly fee of Rupees _____

II.—That he have constantly fixed up, at the entrance of his shop, a sign-board, bearing the following inscription, legibly painted, in the English and vernacular languages :—

(*Name of Vendor.*)

"LICENSED VENDOR OF POPPY-HEADS."

III.—That he do not open his shop or effect sales therein before sunrise, nor keep it open or effect sales therein after _____ P. M.; and that he do not harbour any suspected person therein.

IV.—That he do not sublet his shop or transfer this license to any other person.

V.—That he sell POPPY-HEADS only in the shop for which this license is granted, and that he do not sell POPPY-HEADS in any other place, or establish a second shop without another separate license.

VI.—That he purchase all the POPPY-HEADS to be sold under this license from a Cultivator licensed under Act XIII of 1857 or from a Farmer; that all such POPPY-HEADS be brought to the place of vend under passes granted by the Collector; and that he do not receive, or have in his possession, POPPY-HEADS obtained otherwise.

VII.—That he do not store any POPPY-HEADS to be sold under this license in any PREMISES other than those named herein without previously obtaining the written sanction of the FARMER and Collector on the reverse of this license.

VIII.—That he do not, except to a Vendor of Poppy-heads licensed by the Collector or to a Licensed Druggist, sell more than five seers weight of POPPY-HEADS to any person at one time.

IX.—That he do not sell to a Vendor of Poppy-Heads licensed by the Collector or to a Licensed Druggist more than ten seers weight of POPPY-HEADS at one time.

X.—That he do not sell any POPPY-HEADS to a Vendor thereof licensed by a Farmer.

XI.—That he keep a daily correct account in the following form, to be balanced at the close of each day; this account to be kept in a printed account-book, to be purchased at the Collector's Office:—

Date.	Quantity of poppy-heads remaining in store yesterday.	Quantity received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.

XII.—That he at once produce his license and correct accounts for inspection, on the demand of any officer of any of the Departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, empowered under section 14 of the Opium Act; and that he do not prevent any such officer, of whatever rank, from entering his shop at any hour of the day or night.

XIII.—That he do not receive any wearing apparel or other goods in barter for POPPY-HEADS.

XIV.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming or disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

XV.—That on the infringement of any of the above articles, or of any of the conditions imposed by the Opium Act, 1878, or by the Rules made thereunder, or if he be convicted of breach of the peace or of any other criminal offence, this license and any other license or licenses that he may have obtained for the sale of Poppy-Heads or Opium, or for the manufacture and sale of Madak or Chandu may be cancelled, either by the FARMER or COLLECTOR without payment of any compensation whatever.

_____ } _____

*The*_____188 . } *Farmer.*

Countersigned by

_____

*Collector of*_____

---

3. Under rule 40 (*b*) of the above rules, the Board of Revenue, with the sanction of the Local Government, prescribe the following forms XI to XVI for the proceedings under these rules referred to therein.

These forms are to be included in the Excise Manual after the forms I to X.

OPIUM FORM XI.

OPIUM TRANSPORT PASS.

No. _____

Current for _____ DAY .

From the _____ Collectorate.

To _____

Name of consignee _____

Number of packages _____ each weighing *one* seer.

Total weight _____ seers.

Name of person in charge of consignment. } _____

Date _____

PASS WRITER, Rs. paid

_____

Treasurer.

Date of return of Pass _____

Collector.

OPIUM FORM XI.

OPIUM TRANSPORT PASS.

RULE 6 (1).

(From Collector's Office to Licensed Premises.)

No. _____

BE it known that _____ is hereby authorized by the undersigned to have in his charge for transport _____ packages of OPIUM, each weighing *one* seer, Total _____ seers, *from* the COLLECTOR'S OFFICE *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, or POPPY-HEADS) vendor (or DRUGGIST) _____ at _____

This PASS is not transferable and is current for _____ DAY , and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee to whose PREMISES the OPIUM is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____ _____

The _____ 188 . } *Collector of* _____

Received Rupees _____

PASS WRITER,

_____ _____

Treasurer.

OPIUM FORM XII.

(OPIUM, MADAK, CHANDU, OR POPPY-HEADS) TRANSPORT PASS.

No. _____

Current for _____ DAY .

From _____

To _____

Name of consignor _____

Name of consignee _____

Number of packages _____, weight of each _____ mds. _____ srs. _____ chks. _____.

Total weight _____ mds. _____ srs. _____ chks.

Name of person in charge of consignment. } _____

Date _____

PASS WRITER, _____

_____ *Collector.*

Date of return of pass _____

OPIUM FORM XII.

(OPIUM, MADAK, CHANDU, OR POPPY-HEADS) TRANSPORT PASS.

RULE 6 (1).

(From Licensed Premises to other Licensed Premises).

No. _____

BE it known that _____ is hereby authorized by the undersigned to have in his charge for transport _____ packages of (OPIUM, MADAK, CHANDU, OR POPPY-HEADS), each weighing _____ maunds _____ seers _____ chittacks, Total _____ maunds _____ seers _____ chittacks, *from* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, OR POPPY-HEADS) vendor _____ at _____ *to* the PREMISES of the Licensed (OPIUM, MADAK, CHANDU, POPPY-HEADS) vendor (or DRUGGIST) _____ at _____

This PASS is not transferable and is current for _____ DAY , and must be returned to the COLLECTOR'S OFFICE within THREE DAYS from the date of the expiration of the period of its currency.

The infringement of any of the conditions of this PASS will render the Licensee, to whose PREMISES the (OPIUM, MADAK, CHANDU, OR POPPY-HEADS) is passed liable to prosecution under section 9 of the Opium Act, 1878.

_____ } *The* _____ 188 .

PASS WRITER, _____

_____ *Collector of* _____

OPIUM FORM XIII.

CHANDU EXPORT PASS.

No. _____

Current for _____ DAY .

To _____

Name of consignor _____

Name of consignee _____

Number of packages and marks.	Gross weight.				Tare.				Net weight.			
	No.	Mds.	s.	c	No.	Mds.	s.	c.	No.	Mds.	s.	c.
Total ...												

Date _____

PASS WRITER _____

_____ *Supdt., Excise Revenue, Calcutta.*

OPIUM FORM XIII.

CHANDU EXPORT PASS.

RULE 26 (1) (2).

No. _____

Be it known that _____ is hereby authorized by the undersigned, * subject to the provisions of the law relating to sea customs, to export by sea *from* the port of Calcutta *to* _____ the undermentioned packages containing CHANDU prepared from opium supplied from Government Stores, on which export *duty* at the rate of Rs. _____ per seer, amounting to Rupees _____ annas _____ and pies _____ (Rs. _____) has been paid.

Number of packages and marks. on each.	Gross weight of each package.				Tare.				Net weight of Chandu in each package.				Name of consignee.
	No.	Mds.	s.	c.	No.	Mds.	s.	c.	No.	Mds.	s.	c.	
Total ...													

This PASS is current for _____ DAY , and must be produced at the Custom-house at the time of exportation.

CALCUTTA COLLECTORATE,
The _____ 188 .

_____
Supdt. of Excise Revenue, Calcutta.

PASS WRITER.

_____

OPIUM FORM XIV.

BEHAR (OR BENARES.)

Pass No. _____

Lot No.

Sale of

188 .

OPIUM FROM XIV.

RULE (11).

BOARD OF REVENUE, LOWER PROVINCES.

BEHAR (OR BENARES) OPIUM.

188 -8 .

Lot No. _____ Pass No. _____

DELIVER for immediate shipment to _____

_____ *or order*

Chests of Behar Opium, purchased on the _____ 188 .

by _____

BOARD OF REVENUE;
CALCUTTA,
The _____ 188 .

Superintendent.

To the Intendant of the
Opium Godowns.

Exd.

Accountant.

Chests.

1st Endorsement _____ REV. CIR.
MAR. 1887.

2nd Endorsement _____

3rd Endorsement _____

4th Endorsement _____

5th Endorsement _____

6th Endorsement _____

7th Endorsement _____

8th Endorsement _____

OPIUM FORM XV.

RULE (11).

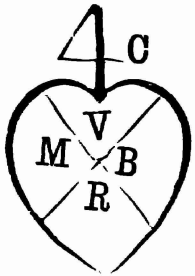
IMMEDIATE SHIPMENT.

CERTIFICATE ISSUED FOR OPIUM PURCHASED AT THE GOVERNMENT SALES.

To be in force four days from this date.

No.

This is to certify that Opium, according to the following particulars, was purchased by the undermentioned merchants on the 188 .

Number of Lot per Sale Book.	Number of Chests purchased.	Cost of the Opium, per Chest, Rs.	Mark on Chests.	Produce of what Agency.	Where to be shipped.	Name of present owner.
				(BEHAR OR BENARES.)		

BOARD OF REVENUE,
CALCUTTA,
The 188 '.

Exd.

Accountant. *Superintendent.*

OPIUM FORM XVI.

RULE (12).

FORM OF SHIPPING BILL.

(*See Section* 137 *of the Sea Customs Act*, 1878.)

VESSEL'S NAME.	Whether British or Foreign. If Foreign the country.	Master's name.	Port or place of destination.	Marks.	Numbers.	Description of packages.	Quantity, quality, and description of goods.	Declared real value, under section 29 of the Sea Customs Act, 1878.	Lot and certificate numbers and date of sale.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11

Exporter or Agent.

*Dated the*_____*day of*_____ 18

REV. CIR.
MAR. 1887.

4. The following (*a*) Subsidiary rules relating to opium, intoxicating drugs and poppy heads, (*b*) Forms XVII to XXII, and (*c*) Appendix, are issued under the authority of the Board of Revenue and are to be substituted for pages 24-35 of the Board's Excise Manual.

SUBSIDIARY RULES.

(RELATING TO OPIUM, INTOXICATING DRUGS, AND POPPY-HEADS.)

ISSUED UNDER THE AUTHORITY OF THE BOARD OF REVENUE.

Supply of Opium.

Register.

1. EVERY officer, authorized to grant licenses, leases or permits, and to sell opium, is to keep a register (No. 54 of the Board's Series of Registers) in Form XVII, shewing the number of licenses, leases and permits issued, and the quantity of opium passed out to the respective holders thereof. There are to be separate registers for opium, madak, chandu and poppy-heads.

Manner of granting licenses, leases and permits.

2. Licenses for the retail sale of opium, madak and chandu are to be settled under the auction system in every district, including Calcutta, its Suburbs, Howrah, and Bally; leases are to be settled by tender; and licenses for the retail sale of poppy-heads and druggists' permits are to be settled under the fixed license fee system: the fee for a license for the sale of poppy-heads is to be Re. 1 per mensem, and that for a druggist's permit Rs. 3 per quarter. Licenses, leases and permits are to be issued in Forms I to X, and, unless otherwise specially authorized by the Board to the contrary, are to be for a term of one year. In the event of a license, lease or permit being lost or destroyed, a duplicate may, on proof of the loss, be issued on payment of a fee of Rs. 2.

Passes.

3. Transport and export passes are to be in Forms XI to XIII; they must be signed by the Collector, or by an officer empowered in accordance with Rule 2(5) of the Government rules.

Indents for opium.

4. Collectors are to submit indents, in Form XVIII, to the Board for opium required for consumption in their districts at least two months before a fresh supply is required. Indents are to be regulated so as to leave in hand on the 31st March of each year a stock equal to five months' consumption. Collectors who receive their supplies of opium direct from the Agent at Patna are to submit their indents to that officer.

Receipt to be submitted on arrival of opium.

5. In districts in which opium is supplied by means of public carriage, and without the deputation of any special guard to receive charge of the opium at the supplying depôt, a receipt is, immediately on arrival of a despatch of opium, to be submitted to the Board (or the Agent at Patna) in Form XIX. Subsequently, on opening any chest, the name of the officer in whose presence it is opened is to be recorded in the Collector's office, as well as (*a*) the number of cakes in the chest; (*b*) the contents of each paper cover.

6. Whenever a despatch of opium in transit is handed over from one official's charge to that of another, its gross weight is to be ascertained and recorded.

Manner in which opium is to be stored and sold.

7. Ordinarily opium is to be kept in the treasury under the same custody as the cash, and must not, except under the special sanction of Government, be sold therefrom in quantities of less than one seer. If there is no room in the treasury, the opium is to be kept in some other safe place, which must be secured and guarded in the same manner as a treasury. If the Collector thinks it expedient, he may, with the sanction of the Commissioner, keep a sufficient quantity of opium for sale at a subdivision.

Exception.

8. In the districts of the Patna Division and in the district of Monghyr, and in the thanas of Sultangunge and Ameerpore in the district of Bhagulpore, the special sanction of Government has been given to the sale of opium in quantities of less than one seer from the treasury to licensed vendors.

Opium accounts.

9. Accounts of the daily transactions in opium are to be carefully kept in each district in Forms XX and XXI. These accounts are to be balanced at the close of ceah day.

Selling price of opium.

10. The selling price of excise opium in the different districts of Bengal has been fixed by Government at the rates specified below—

DIVISIONS.	Districts.	Selling price per seer.
		Rs.
Burdwan	Midnapore	29
	Other districts	28
Presidency	All districts, including Calcutta	28
Rajshahye and Cooch Behar	All districts	28
Dacca	Ditto	27
Chittagong	Tipperah	27
	Chittagong and Noakholly	28
Patna	All districts	16
Bhagulpore	Monghyr	20
	Bhagulpore and Sonthal Pergunnahs	22
	Purneah and Maldah	28
Orissa	All districts	32
Chota Nagpore	Ditto	26

Opium cases, reports, rewards, &c.

Report of offences to be submitted to the Board.

11. The Collector is to submit, through the Commissioner, for the information of the Board, a report in duplicate in Form XXII of each case of opium smuggling in his district. Reports of all other *important* cases of breaches of the law or of the rules made thereunder are also to be submitted in the same form.

Transfer of convicted smugglers to Patna Jail.

12. When persons convicted of opium smuggling are believed to have come, or profess to have come, from the districts of the Patna Division, the officer in charge of the jail in which the convicted persons are confined should invariably be requested to cause their immediate transfer to the Patna Jail, in order that they may be inspected and examined by the Opium Agent. In all such cases a copy of the report, submitted

under the preceding rule, is to be forwarded to the Opium Agent, Patna, for his information, together with copies of the accused's statement, and of such part of the evidence as may be likely to throw light upon the question of the identity of the prisoner, or of the source from which the illicit supply was obtained.

Sample of opium to be sent to Patna.

13. Whenever an opium smuggler is transferred under the foregoing rule to the Patna Jail, a sample of the opium seized is at the same time to be forwarded to the Patna Opium Agent (addressed, "Opium Agent of Behar, Bankipore,") in order to assist him in enquiring into the source of the illicit supply.

Procedure in cases of opium smuggling from another Province or Native State, and in *important* cases detected locally.

14. In all cases of opium smuggling from another Province, or into British Territory from Native States, the procedure described in the Resolutions of the Government of India, reproduced in the Appendix is to be observed. The same procedure is also to be observed in all *important* cases detected locally.

Disposal of confiscated opium declared fit for use.

15. Confiscated opium declared fit for use is to be transmitted by parcel post addressed to the "Opium Agent of Behar, Bankipore." The letter of advice is to be similarly addressed. On the cover of the parcel containing the opium is to be written the case to which it belongs, thus "contraband opium in the case of Empress *versus* Sheik Edoo." Should the quantity be too large to make this course convenient, the special orders of the Board are to be taken; the method of transport to Patna that may appear to the Collector most convenient being always indicated.

Kaffa.

Kaffa, *i.e.*, cloth saturated or stained with opium, is to be transmitted by the Magistrate in a similar manner to the Opium Agent for extraction of the opium. The Agent is to certify to the Magistrate by post the quantity of opium extracted, and destroy the cloth.

Provision in budget estimate for rewards.

16. Owing to the great importance of paying rewards promptly in opium cases, the Government have, in order to obviate the delay which must often occur in realizing fines, sanctioned the provision of a large amount in the budget estimates of the two opium agencies from which rewards are payable.

Rewards chargeable to opium budget.

17. In all cases, the rewards adjudged by the Magistrate are chargeable to the budget of the Opium Department, and are therefore not to be included in the contingent bills of either the Revenue or Criminal Departments.

Immediate disbursement of reward.

18. Subject to the proviso in the following rule, the reward adjudged by the Magistrate under Rule 43 of the Government rules is *at once* to be paid on production of the Magistrate's order, whether the fine has or has not been realized.

Limit of Rs. 100 to immediate disbursement.

19. Provided that when the amount of the reward adjudged by the Magistrate on account of fine exceeds Rs. 100, only Rs. 100 are to be disbursed *at once*, the balance to be paid when the period of appeal has expired, or the appeal has been rejected.

Reward on account of confiscated opium, poppy, &c.

20. Sums awarded on account of confiscated articles are to be paid *at once* whatever the amount, as soon as the case has been adjudicated. These sums are in respect of opium and poppy to be calculated in accordance with Rule 44 (2) of the Government rules; in the case of *kaffa* at Re. 1-8 per seer on the quantity of opium extracted from the cloth; and in the case of *pussêwah* at the rate of Re. 1-8 per seer.

Manner of paying rewards.

21. Payments are to be made on a special form of bill, which has been registered at the Stationery Office as No. 211 of the forms prescribed by the Accountant-General, Bengal. The payee's receipt is to be obtained on this bill, which is to be forwarded by the treasury officer along with his accounts to the Accountant-General.

Submission by Magistrate of monthly statement to Agent.

22. The Magistrate is to submit to the Opium Agent a monthly statement of all rewards paid under his direct order, so that the latter may make the necessary adjustment against the budget grant for the year, and apply for a supplementary grant, if necessary. This statement the Opium Agent is to countersign, and forward to the Accountant-General for the admission of the rewards paid during the month;

it should be in the following form (*vide* No. 19 of the circulars of the Accountant-General, Bengal, in force in February 1880) :—

1	2	3	4	5
Date of payment.	Name of case.	Name of payee.	Amount of fine imposed.	Amount of reward paid.

Excise officers to apply for reward at time of adjudication.

23. The officers of the Excise Department are required to apply to the Magistrate for orders regarding the award and distribution of the fines and forfeitures in each case. If, however, the Magistrate decline to make the award, an immediate report is to be made to the Commissioner for transmission of the case to the Board.

Board may grant rewards in special cases.

24. Whenever a prisoner is sentenced to imprisonment without any fine being imposed, or in any case in which the Magistrate omits to grant a reward, or the Collector is of opinion that the case is deserving of a larger reward than the Magistrate is authorized to adjudge, application for a special reward may be made to the Board through the Commissioner of the Division.

Miscellaneous.

Forms how to be obtained and supplied.

25. The Collector is to indent for forms of licenses, leases, permits, account-books for vendors, and other miscellaneous forms on the Superintendent of Stationery. Account-books are to be sold to farmers and vendors by the Collector at cost price.

Petition of appeal.

26. A petition of appeal is to bear a court-fee stamp of eight annas if presented to the Commissioner, and of two rupees if presented to the Board.

OPIUM FORM XVII.

Board's Subsidiary Rule (1).

Register No. 54 of Opium, Madak, Chandu, and Poppy-Heads Licenses and Leases, and of Druggists' Permits.

1	2	3	4	5	6	7																	8
						Quantity of Opium purchased in—																	
No. of license, &c.	Date of license, &c.	Locality of vend.	Name of licensee.	Amount of license fee.	Amount of fee paid in advance.	April.	May.	June.	Total first quarter.	July.	August.	September.	Total second quarter.	October.	November.	December.	Total third quarter.	January.	February.	March.	Total last quarter.	Grand total.	Remarks.

OPIUM FORM XVIII.

BOARD'S SUBSIDIARY RULE (4).

Indent for Opium.

1	2	3	4			5	6	7	8	9	10
Quantity remaining in store on 31st March last.	Quantity received, and from whence, since 31st March last.	Total quantity to be accounted for.	QUANTITY PASSED OUT.			Quantity in store this date.	Average monthly sales during the last three months.	Date on which stock is estimated to run out.	No. of chests, each containing 1½ maunds now indented for.	How the chests are to be addressed and forwarded.	REMARKS.
			Sold.	Transferred.	Total.						

The _____ COLLECTORATE, 18 .

Collector of _____

OPIUM FORM XIX.

BOARD'S SUBSIDIARY RULE (5).

Receipt of a despatch of Opium.

1	2			3	4	5	6	7
Number and marks on each chest.	Gross weight of each chest.			State of the gunny covering.	State of the seals on lid.*	Do the chests appear to have been tampered with or not?	If chests appear to have been tampered with—full particulars.	REMARKS.
	M.	S.	C.					

* Chests are dovetailed at the bottom and sides.

CERTIFIED that the chests have been stored in a secure place of safety.

_____ COLLECTORATE,
The _____ 18

Collector of _____.

OPIUM FORM XX.

BOARD'S SUBSIDIARY RULE (9).

DAILY STOCK ACCOUNT OF OPIUM IN THE TREASURY.

The _____ *day of* _____ 18___.

1	2	3	4	5	6	7	8	9	10	11
Quantity remaining in store yesterday.	Value at selling price.	Quantity received, and from whence.	Value at selling price.	Total quantity in store.	Value at selling price.	Quantity passed out.	Value at selling price.	Quantity remaining in store.	Value at selling price.	REMARKS.

OPIUM FORM XXI.

Board's Subsidiary Rule (9).

DAILY QUANTITY OF OPIUM PASSED OUT FROM THE TREASURY.

The _____ *day of* _____ 18____.

1	2	3	4	5
To whom passed	Premises to which passed.	Quantity passed out.	Value at selling price.	Remarks.

OPIUM FORM No. XXII.

BOARD'S SUBSIDIARY RULE (11).

REPORT in the case of Opium smuggling submitted under the orders of Board of Revenue, Lower Provinces.

QUEEN EMPRESS *versus* *convicted on* 18 .

1	2	3	4	5		6	7			8				9	10		11		12
Number of case.	Name of district where the case occurred.	Name and residence of offenders and father's name.	Source of illicit supply, and circumstances of apprehension and detection.	Punishment inflicted on the offender by		Amount of fine realized.	Amount of fine.			Quantity of opium confiscated.				How disposed of	Reward (if any) on account of the opium.		Special reward given (if any).		REMARKS.
				Imprisonment.	Fine. Rs.		Paid to		Credited to Government.	Maunds.	Seers.	Chittacks.	Fit or unfit for use.		To informer.	To apprehender.	To informer.	To apprehender.	
							Informer.	Apprehender.											

Collector of _____

APPENDIX.

Notification, the 12th November 1878.

I.—It is hereby notified that the Lieutenant-Governor is pleased to invest all Excise Officers above the rank of peon and all District Superintendents, Assistant Superintendents, Inspectors, Sub-Inspectors, and Head-constables of Police in the Orissa Division, with the powers described in section 14 of the Opium Act I of 1878.

Notification, the 21st March 1879.

II.—In continuation of the notification, dated the 12th November 1878, published in the *Calcutta Gazette* of the 13th idem, it is hereby notified that the Lieutenant-Governor is pleased to vest all officers of the Excise, Police, Customs, Salt, Opium and Revenue Departments, above the rank of peon or constable, in all the districts of Bengal, with the powers described in section 14 of the Opium Act I of 1878 in their respective districts.

Notification, the 7th July 1884.

III.—In continuation of the notification, dated the 21st March 1879, published at page 255, Part I of the *Calcutta Gazette* of the 26th idem, it is hereby notified that the Lieutenant-Governor is pleased to order that all officers of the Customs Department, Calcutta, shall exercise the powers vested in them by that notification only within the limits of the Port of Calcutta as described in the notification, dated the 18th August 1879, published at page 841, Part I of the *Calcutta Gazette* of the 20th idem.

Notification, the 31st March 1879.

IV.—It is hereby notified that the Lieutenant-Governor is pleased, under section 3 of Act I of 1878 (the Opium Act), to empower all Magistrates of the second class, while in charge of sub-divisions of districts, to try cases under that Act.

Financial Department of the Government of India, No. 196, dated 13th April 1882.

V.—In supersession of the instructions regarding reports on smuggled opium contained in this Department letter No. 2245, dated 12th August 1881, I am directed to request observance of the following procedure :—

2. When opium smuggled from another Province is seized and a prosecution has resulted in the conviction of the person in possession of the drug, a report embodying the name of the person or persons accused, together with the depositions of the informers and the persons accused, or other suitable information with special reference to the manner in which, from whom, and from what place, the opium was obtained, should be forwarded immediately to the Local Government or Administration within whose jurisdiction the drug is alleged to have been procured and to this Department. The Local Government or Administration receiving the report should see that the case is actively followed up, and that every endeavour is made to trace and bring to justice the cultivators or other persons by whom the opium was illicitly sold.

REV. CIR.
MAR. 1887.

3. With regard to the smuggling of local opium detected locally, this Department should be furnished with a special report of each important case discovered.

VI.—READ—

Resolution, Finance Department, No. 3119, dated 12th August 1882.

Letter from the Department of Finance and Commerce, No. 196, dated 13th April 1882, regarding the submission of reports on the smuggling of opium.

Letter from the Chief Commissioner of the Central Provinces, No. 1918—103, dated 3rd June 1882.

RESOLUTION.—The Governor-General in Council desires that the procedure described in the second paragraph of the letter from this Department cited above should be observed in all cases of detection of opium smuggling into British Territory from Native States, that is, when opium is smuggled from a Native State an immediate report of the facts of the case should be made to this Department and to the Agent to the Governor-General or Resident to whose charge the Native State concerned pertains. The Agent to the Governor-General or Resident, as the case may be, will adopt such measures for the prevention of smuggling in future as may, under the circumstances of the case, be expedient, and in accordance with any instructions on the subject issued by the Foreign Department.

VII.—READ again—

No. 409, Simla, the 19th April 1884.

Letter from the Department of Finance aud Commerce, No. 196, dated 13th April 1882.

Resolution, Department of Finance and Commerce, No. 3119, dated 12th August 1882.

RESOLUTION.—In supersession of that portion of the orders contained in the papers cited above, which require the submission to this department of reports on cases of opium smuggling from British Territory and from Native States the following procedure is prescribed for observance in future.

2. Petty cases of opium smuggling in which convictions have been recorded should be reported to this department in the form of a statement, to be submitted quarterly, showing the name of the accused, the place from which and the manner in which the opium was smuggled, as stated by the accused and by the informers (this information should be given briefly), the weight of the drug seized, and the amount of punishment awarded, with the name of the convicting Magistrate, and any remarks which the local authorities may desire to offer. Copies of the statements of the accused and of the witnesses need not be submitted in such cases.

3. In important cases it will be sufficient to forward with a tabular statement, in the same form as the quarterly statement of petty cases, a copy of the judgment or finding, with any special report which it may be deemed suitable to submit with reference to any facts of interest.

5. No other rules or forms for the sale of opium or proceedings in connection herewith are any longer in force.

W. LeB.—Reg. No. 676J—28 15-4-87.

APRIL 1887.

JOHN BEAMES, ESQ.

No. 1.

1. The excise duty on each gallon London-proof of country spirits manufactured in the distilleries in the several districts of Lower Bengal has been fixed by Government by the Notification dated 21st March 1887, published on page 192 of the *Calcutta Gazette* of the 23rd idem, at the rates specified therein. The Notification and the rates are hereby republished for the guidance of Revenue Officers. For the Statement on pages 170 and 403 of the Excise Manual and Board's Rules, volume I, respectively, after 'Appendix B,' *substitute* the following :—

NOTIFICATION.

The 21st March 1887.—It is hereby notified for general information that, under section 18 of the Bengal Excise Act, VII (B.C.) of 1878, as amended by Act IX of 1885, the excise duty on each gallon London-proof of country spirits manufactured in the distilleries in the several districts of Lower Bengal shall be levied at the following rates, with effect from the 1st April 1887 :—

		Proposed rates.		
		Rs. A.	Rs. A.	Rs. A.
	Burdwan Division.			
D.	Burdwan	4 0		
	Bankoora	2 8		
	Beerbhoom	2 8		
	Midnapore	5 0*	2 8†	1 9‡
D.	Hooghly and Howrah (exclusive of Howrah and Bally Municipalities)	4 0		

D.—Districts in which sudder distilleries are now established.

* Where it was formerly Rs. 4.

† Where it was formerly Rs. 2.

‡ Where it was formerly Re. 1-4.

		Proposed rates.		
		Rs. A.	Rs. A.	Rs. A.
	Presidency Division.			
D.	Calcutta (*i.e.*, the jurisdiction of the Excise Superintendent, including the Suburbs and the Municipalities of Howrah and Bally)	5 0		
D.	24-Pergunnahs, exclusive of the Suburbs	5 0		
	Nuddea	5 0		
	Jessore ... ... } Khoolna ... ... }	5 0		
D.	Moorshedabad	4 6		
	Rajshahye Division.			
	Dinagepore	3 2		
	Rajshahye	3 2		
	Rungpore	3 2		
	Bogra	3 2		
	Pubna	3 2		
	Julpigoree	2 8		
	Darjeeling	...		
	Dacca Division.			
D.	Dacca	4 6		
	Furreedpore	3 12		
	Backergunge	3 12		
	Mymensingh	3 12		
	Chittagong Division.			
	Chittagong	3 2		
	Noakholly	2 8		
	Tipperah	2 8		
	Patna Division.			
D.	Patna	2 0		
D.	Gya	2 8		
D.	Shahabad	2 0		
	Mozufferpore	2 8		
D.	Durbhunga	2 8		
D.	Sarun	2 8		
D.	Chumparun	2 8		

	Proposed rates.		
	Rs. A.	Rs. A.	Rs. A.
Bhagulpore Division.			
D. Monghyr	3 0		
D. Bhagulpore	3 0		
Purneah	3 2		
Maldah	3 2		
D. Sonthal Pergunnahs ...	2 0 1 8		
Orissa Division.			
D. Cuttack	2 0		
D. Pooree	2 0		
D. Balasore	2 0		
Chota Nagpore Division.			
D. Hazaribagh	1 14		
Lohardugga	1 14		
Singbhoom	1 14		
Manbhoom	1 14		

2. On page 37 of the Excise Manual, after "Act XI of 1882 section 6" *insert*—

Act VIII of 1878 sections 144-154.
Act IX of 1885.
Act II of 1887.

3. As by section 1 of Act No. IX of 1885 the part of section 6 of the Indian Tariff Act XI of 1882 beginning with the words "And whereas" down to and including the words "been paid" has been repealed, *strike out* this portion of the section 6 of Act XI of 1882 on pages 39 and 40 of the Excise Manual.

4. With reference to section 9 of Act No. II of 1887, *substitute* the following schedule for that on page 41 of the Excise Manual:—

SCHEDULE II.

Import Tariff.

No.	NAME OF ARTICLE.	Per	Tariff valuation.	Rate of duty.
2	LIQUORS.			
	Ale, beer and porter, except when condensed or concentrated. Cider, and other fermented liquors.	Imperial gallon or six quart bottles.	.....	One anna.
	Liqueurs	Ditto ...	.....	Rs. 5.
	Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption.	.....	*Ad valorem.*	5 per cent.
	Spirit when used in drugs, medicines, or chemicals in a proportion less than 20 per cent. of spirit of the strength of London-proof.	.....	*Ad valorem.*	5 per cent.

No.	NAME OF ARTICLES.	Per	Tariff valuation.	Rate of duty.
	Spirit when so used in a proportion of 20 per cent. and upwards.	Imperial gallon or six quart bottles of the strength of London-proof.	.....	Rs. 5. and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London-proof.
	Spirit, perfumed, in wood or in bottles.	Imperial gallon or six quart bottles.	.....	Rs. 7-8.
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London-proof.	.....	Rs. 5, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London-proof.
	WINES.			
	Champagne and all other sparkling wines.	Imperial gallon or six quart bottles.	.....	Rs. 2-8.
	All other sorts of wines ...	Ditto ...	.....	Re. 1.

5. As enjoined in section 3 of Act No. IX of 1885, for the words "at the rate leviable under any Tariff Act for the time being in force" in section 18 of the Bengal Excise Act, 1878, on page 50 of the Excise Manual, *substitute* the words "*at such rate as the Local Government may from time to time fix in respect of such spirituous liquor*."

6. *Strike out* the words "*vide* section 6 of Act XI of 1882" in clause 23, section XI on page 97 of the Excise Manual, and the corresponding words in clause 29, section XI, chapter XV on page 340 of the Board's Rules, volume I.

7. At the end of clause 21, section VI, on page 86 of the Excise Manual, and clause 21, section VI, chapter XV on page 330 of the Board's Rules, volume I, add—

"The rate of duty has been fixed by Government at Rs. 5 per gallon London-proof by the Notification dated 21st March 1887, published on page 193 of the *Calcutta Gazette* of the 23rd idem, see Appendix B."

To the marginal note of the clause above mentioned in the Excise Manual, below the words "No issues without pass," add "Rate of duty."

8. Add the following as clause 3*a* in section VII on page 88 of the Excise Manual and in section VII, chapter XV on page 331 of the Board's Rules, volume I:—

Spirit imported under Bond.

"Spirit exported from any Customs Port into any other Customs Port under bond for the payment of excise duty under section 148 of Act VIII of 1878 is to be, as required by that section,

charged at the Port of importation with excise duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port, provided that the Local Government may authorise the import of such spirit without the payment of that duty at the Port of importation when the spirit is to be delivered into a warehouse appointed by the Local Government in this behalf, and the excise duty thereon is to be paid on the removal of the spirit from a warehouse so appointed. Differential duty is to be levied in certain cases under section 151 of Act VIII of 1878, read with section 4 of Act II of 1887. In Calcutta the Excise godown in the Custom House compound (referred to in clause 3) has been appointed by the Government of Bengal as a warehouse for the importation and deposit of such spirit—*vide* Notification dated 21st March 1887, published on page 193 of the *Calcutta Gazette* of the 23rd idem. The importation and deposit in this warehouse, without previous payment of excise duty, of spirit imported from other Customs Ports under bond for the payment of such duty was authorised by the same Notification.

9. On page 176 in Appendix C of the Excise Manual add the following :—

NOTIFICATION.

The 21st March 1887.—It is hereby notified for general information that under section 18 of the Bengal Excise Act, VII (B.C.) of 1878, as amended by Act IX of 1885, the rate of excise duty is fixed at Rs. 5 per gallon London-proof on all country liquor manufactured in Calcutta or its Suburbs, both after the country and English methods, and on rum manufactured throughout the Province of Bengal, with effect from the 1st April 1887.

10. After the words 'liable to confiscation,' *insert* the following on page 39 of the Excise Manual :—

SEA CUSTOMS ACT VIII OF 1878, AS AMENDED BY ACT No IX OF 1885 AND ACT No. II OF 1887.

CHAPTER XIV.

SPIRIT.

Exportation of Spirit under Bond for Excise duty.

Rules for removal of spirit from distillery without payment of duty, for exportation.

144. The Chief Customs Authority may from time to time make rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of excise duty.

The person so removing any such spirit shall execute a bond, with one or more sureties, in the form marked C hereto annexed, or (when such form is inapplicable or insufficient) in such other form as the said authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is—

(*a*) not exported within four months from the date of the bond, or

(*b*) exported to a Customs Port, unless either the payment of excise duty, as provided by this chapter, in respect thereof at the Port of destination, or the delivery of the spirit into a warehouse appointed in this behalf by the Local Government having authority at that Port, is within six months from the date of the bond proved to the satisfaction of the proper officer.

The Chief Officer of Customs of the Port of exportation may, on sufficient cause shown, extend for a further term not exceeding four months the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been so paid or the spirit so delivered.

Spirit for export to be taken direct from distillery to Custom House under pass.

145. Spirit intended for exportation under bond for the excise duty shall, except when provision is made by any enactment for the time being in force for its being intermediately deposited in a licensed warehouse, be taken from the distillery direct to the Custom House under passes to be granted for that purpose by the officers of Excise.

Gauging and proving of spirit.

146. Spirit brought to the Custom House for exportation under bond for the excise duty may, previous to shipment, be gauged and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond may be determined in the same manner.

Duty to be recovered on any deficiency in spirit under bond.

147. Excise duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the Custom House, less an allowance for ullage and wastage at

such rates as are from time to time prescribed by the Local Government and notified in the local official Gazette.

Duty on spirit exported under bond from one Indian port to another.

148. Notwithstanding anything in the Indian Tariff Act, 1882, Spirit exported under bond for excise duty from any Customs Port to any other Customs port shall be charged at the Port of importation with excise duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port, provided that the Local Government may authorise the import of such spirit without the payment of that duty at the Port of importation when the spirit is to be delivered into a warehouse appointed by the Local Government in this behalf, and the excise duty thereon is to be paid on the removal of the spirit from a warehouse so appointed.

Removal for local consumption of spirit intended for exportation.

149. Spirit brought to the Custom House or to a warehouse licensed under any enactment for the time being in force, for exportation under bond for the excise duty, may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise. Credit for every such payment shall be given in discharge of the bond to which it relates.

Drawback of Excise duty on Export of Spirit.

Drawback of excise duty on spirit exported.

150. A drawback of excise duty paid on spirit manufactured in British India, and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs Collector at the Port of exportation: provided that the exportation be made within one year from the date of payment of such excise duty, and that the spirit, when brought to the Custom House, be accompanied by a pass in which such payment is certified. Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of Customs.

Miscellaneous.

Differential duty to be levied in certain cases.

151. Notwithstanding anything in the Indian Tariff Act, 1882, if spirit manufactured in British India upon which excise duty has been paid is

exported from one Customs Port to another, and the rate of local excise duty at the Port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the Local Government at such Port may by notification in the local official Gazette from time to time prescribe: provided that the Local Government may authorise the import of such spirit without the payment of the differential duty at the Port of importation when the spirit is to be delivered into a warehouse appointed by the Local Government in this behalf, and the differential duty is to be paid on the removal of the spirit from a warehouse so appointed.

Rum-shrub, &c., how charged with duty.

152. Rum-shrub, cordial and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

Provisions respecting spirit applied to such liquors.

The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquor.

Conditions of drawback and remission of duty on spirit.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the Custom House and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export cargo.

Re-land of spirit shipped.

154. No spirit shipped for exportation shall be re-landed without a special pass from an officer of Excise in addition to any permission of an officer of Customs which may be required by the law for the time being in force.

* * * * * *

W. J.—Reg. No. 2114J—70—5-5-87.

MAY 1887.

F. M. HALLIDAY, ESQ.

No. 1.

As District Road Committees have, under the operation of the Local Self-Government Act III (B.C.) of 1885, ceased to exist in the districts to which that Act has been extended, and the present District Boards by which they are replaced have no control over expenditure from the District Road Fund, incurred under section 109 of Act IX (B.C.) of 1880, as amended by the Local Self-Government Act, the Board direct that the permanent advance of Rs. 100 allowed to every District Committee, under clause 9, section V, chapter IV, volume II of the Board's Rules, in order to purchase court-fee stamps for processes, be no longer paid to the Committee, but that it be placed at the disposal of the Collector of the district.

2. The following addition is to be made to the clause above-mentioned :—

"In a district in which the District Road Committee has ceased to exist owing to the introduction of Act III (B.C.) of 1885, this permanent advance is to be placed at the disposal of the Collector."

JOHN BEAMES, ESQ.,

No. 2.

FOR the words "through the Commissioner" in line 4 of clause 32, section XI, on page 98 of the Excise Manual *substitute* the word "direct."

No. 3.

FOR the Opium Rules and forms on pages 6 to 30 of the Board's Rules, Volume II, *substitute* those circulated with their Circular Order No. 8 of March 1887.

No. 4.

FROM references made to the Board, it appears that some Revenue Officers are in doubt whether the rules circulated with the Board's Circular Order No 2 of February 1884, for the examination of documents chargeable or likely to be chargeable with stamp duty, apply to registered documents and to documents bearing court-fee stamps which are filed in a Revenue Court. The Board therefore take this opportunity to inform all Revenue Officers that it will not be necessary to have registered documents re-examined. The rules in the Circular Order above referred to apply to documents requiring court-fee stamps, as well as to those requiring stamps under the Indian Stamp Act, I of 1879.

R. D'R and others—Reg. No. 3014J—28—21-5-87.

MAY 1887.

F. M. HALLIDAY, ESQ.

No. 5.

IT has come to the notice of the Board that a diversity of practice exists regarding the entry of Civil Courts' orders in the Collector's Register of Precepts No. 29 prescribed in section III, chapter XII, page 272 of the Board's Rules, Volume I. To secure uniformity, the following instructions are issued for the guidance of Collectors.

2. The object of Register No. 29 is to record all precepts and orders addressed by the Civil Court to the Collector, but it need not include merely formal orders relating to the issue of notices for the attachment and sale of property which is not in the Collector's custody or charge.

JOHN BEAMES, ESQ.

No. 6.

THE following additions are made in clauses 39 and 40 of section XVII on page 115 of the Excise Manual, and in the same clauses and section of chapter XV of Board's Rules, volume I, on pages 356 and 357.

After the word "Bengal" in these clauses *add* "or Assam."

To the marginal note of clause 39, after the words "Lower Provinces" *add* "or Assam."

No. 7.

THE following correction is made in the form of Inspection Report No. XXI H, prescribed in the Board's Circular Order

No. 3 of September 1886. In question 28 (4) of the questions for the use of the officers inspecting the Excise Department of the Collector's office, for the words " or the price paid to remain as they are " *read* " or the price paid to wholesale vendors."

No. 8.

1. *Strike out* the sign ‡ at the end of the Board's Circular Order No. 3 of July 1878 on page 171 of the Excise Manual and the note marked with that sign at the foot of that page.

2. After the Board's Circular Order No. 3 of July 1878 on page 171 of the Excise Manual, *insert* the following :—

Notifications fixing distillery limits.

The distillery limits in Calcutta and the following places were fixed by the Notifications indicated in each case :—

1. *Burdwan*—Notification, dated 1st March 1886, published on page 191 of the *Calcutta Gazette* of the 10th idem.

2. *Hooghly*—Notification, dated 31st December 1886, published on page 74 of the *Calcutta Gazette* of the 2nd February 1887.

3. *Calcutta*—Manicktollah—Notification, dated 12th March 1881, published on page 371 of the *Calcutta Gazette* of the 30th idem.

Russa—Notification, dated 29th March 1887, published on page 220 of the *Calcutta Gazette* of the 30th idem.

4. 24-*Pergunnahs*—Notification published on page 1474 of the *Calcutta Gazette* of the 14th December 1881.

5. *Lalbagh*—Notification, dated 19th March 1886, published on page 277 of the *Calcutta Gazette* of the 24th idem.

6. *Dacca*—Notification, dated 16th March 1886, published on page 259 of the *Calcutta Gazette* of the 17th idem.

7. *Patna*—Notification, dated 30th March 1886 published on page 393 of the *Calcutta Gazette* of the 31st idem.

8. *Gya*—Notification, dated 11th August 1886, published on page 1063 of the *Calcutta Gazette* of the 6th October 1886.

9. *Arrah*—Notification, dated 14th March 1887, published on page 173 of the *Calcutta Gazette* of the 16th idem.

10. *Mozuffurpore*—Notification, dated 15th January 1887, published on page 74 of the *Calcutta Gazette* of the 2nd February 1887.

11. *Durbhunga*—Notification, dated 6th March 1886, published on page 191 of the *Calcutta Gazette* of the 10th idem.

12. *Chupra*—Notification, dated 6th March 1886, published on page 277 of the *Calcutta Gazette* of the 24th idem.

13. *Bettiah*—Notification, dated 6th March 1886, published on page 192 of the *Calcutta Gazette* of the 10th idem.

14. *Monghyr*—Notification, dated 16th March 1886, published on page 259 of the *Calcutta Gazette* of the 17th idem.

15. *Bhagulpore*.—Notification, dated 6th April 1886, published on page 412 of the *Calcutta Gazette* of the 7th idem.

16. *Giridih*—Notification, dated 28th October 1886, published on page 1249 of the *Calcutta Gazette* of the 1st December 1886.

3. *Substitute* the following revised forms of Notification for those on pages 126 to 129 of the Excise Manual, and on pages 365 to 369 of the Board's Rules, volume I:—

FORM NO. 2.—[SEE SECTION III, CLAUSE 9.]

Notification (for use in the Mofussil).

1. THE right of retail sale of liquors and drugs below specified will be put up to auction at the , on the March 18 , and subsequent days, in the following order:—

Name of Article.	Date of sale.

2. A complete list of all the shops for which licenses will be offered and a copy of each form of license are open to general inspection at the

Collectorate. A list is given below of the shops of each kind to be now settled in the district. What will be sold at auction will be the right to open a shop at the site named in the list or at some locality in its immediate vicinity, being within a certain distance from it, to be mentioned by the Collector at the auction, as the maximum distance from such site within which it will be permitted to open a shop. The Collector, however, reserves to himself the right, in case of combination or for other cause, to transfer, before settlement, any shop from the locality specified to some other locality in the neighbourhood.

3. It is not intended to open any other shops during the year; but the Collector reserves to himself the right to establish temporary shops at fairs or *melas*, as occasion may require: provided, however, that when no objection is raised by any other licensee, the site of a shop, with the Collector's consent, may be changed during the year.*

4. The auction will be held subject to the following conditions:—

(*a*)—That the Collector does not bind himself to accept the highest or any bid.

(*b*)—That the settlement with the accepted auction-purchaser will be contingent on no objection being made by the Magistrate to the character of the applicant for license.

(*c*)—That the person accepted as the auction-purchaser shall state in writing within seven days from the date of settlement in what locality his shop will be opened, it being understood that any sum which has been paid as an advance of the license fee, under the provisions of clause *d*) of these conditions, will be returned to any person to whom a license may be subsequently refused for police reasons.

(*d*)—That the term of the license shall be for one year,* and that except as provided in the next clause, the license fee shall be payable in advance in the following instalments, namely, the sum equivalent to the fee for two months at the time of sale, and one month's fee on the date on which the currency of the license commences, and a similar one month's fee on the first of every succeeding month, until the whole of the fee has been realised; failure to comply with this condition will render the holder liable to immediate cancelment of the license and resettlement of the shop.

* In districts in which the triennial system of excise licenses is or may be in force, the following alterations should be made in the notification:—

For paragraph 3 of the notification substitute the following:—"It is not at present intended to open any other shop during the term of the license, but the Collector does not absolutely bind himself in this respect. On special cause shown, and with the sanction of the Board of Revenue in each case, the number of shops may be increased: provided, however, that whenever a new shop may be opened, it will be optional to any holder of licenses for the sale of similar goods to those to be sold in the new shop, if his shop be within a mile of the new shop, to surrender his license, when the Collector will settle his shop by auction or otherwise."

In clause "d," paragraph 4 of the notification, for "one year" substitute the words "three years."

The auction-purchaser will not be entitled to receive back any portion of the advance in the event of his shop being closed before the expiration of the year, on violation of any of the conditions of the license or his being convicted of a non-bailable criminal offence, or of any offence against the excise laws or rules ; and in the case of the surrender of a license under Act VII (B.C.) of 1878, the licensee is to give 15 days' previous notice in writing to the Collector, and pay a sum equal to the license fee for 15 days over and above the amounts already paid in advance ; and in the case of the surrender of a license under Act I of 1878, the licensee is to give one month's previous notice in writing to the Collector, and pay such fine not exceeding six months' license fees as the Collector may adjudge over and above the amounts already paid in advance. Provided that, if during the term of the license the duty on country spirit should be raised, it shall be optional to the license-holder to relinquish his license ; and also that in the event of the duty being lowered the Collector will be authorized to cancel such licenses as he may think proper. Provided also that such relinquishment or cancellation of license shall not subject the license-holder to any forfeiture of his advance.

(*e*)—That in the case of licenses for the sale of tari, pachwai, charas, siddhi, and majum, an advance shall be taken at the time of sale equal to one month's fee, and the rest of the tax shall be payable in instalments once or twice a month, as the Collector may think fit, viz., on the 1st and 16th of each month, commencing from the date on which the currency of the license commences.*

(*f*)—That the currency of the license shall commence on the 1st April 18 , and that the auction-purchaser shall open his shop within fifteen days from that date, failing which the license will be cancelled, and the sum paid in advance forfeited, the Collector being at liberty to issue a fresh license at once.

(*g*)—That the auction-purchaser shall adhere to all the provisions of the opium and excise laws, and of the rules which may from time to time be prescribed by the Board of Revenue.

5. The right to open a shop will be put up to auction at an upset price to be determined by the Board which shall not be less than the average amount of the monthly license fee paid for shops of the same description in the district concerned in the three previous years.

6. The right to open a shop will be put up to auction in separate lots of one or more shops in the order specified in the Notification or in such order as the officer conducting the sale may deem fit, and when one lot has been sold, the officer conducting the sale will not proceed to put up to auction the next lot until the sum payable in advance on account of the lot already sold has been actually paid : provided, however, that

* There is an exception to this rule in the case of tari in certain districts as mentioned in clause 18, section III, and this notification will require alteration in those districts.

where the sum payable exceeds Rs. 25, a promissory note may be taken from any respectable and well-known purchaser in lieu of cash payment. When a lot is knocked down, the purchaser is liable for any loss that may accrue to Government in case it becomes necessary to re-sell the lot for a lower sum in consequence of his failure to pay in the sum payable at the time of sale or to redeem his promissory note on or before 4 P.M. of the day following the day on which the promissory note was signed. It will be expressly notified by the officer holding the sale that each bidder, whose bid is accepted, is subject to this condition in case of his failing to make good his bid, and will be immediately sued in the civil court in case of default.

7. Where the amount of the sum payable in advance is required to be paid at once in cash, and the bidder fails to make such payment, the Collector will either put up the lot again for sale immediately, or he will order it to be put up to sale after the other lots in the Notification have been disposed of, or he will postpone the sale to such future date as he shall then and there notify; and the defaulting purchaser shall be debarred from bidding for this lot or for any other lot, and he shall be required at once to leave the auction-room.

8. All sales held subsequently to the date of the annual sale in March will take place subject to the conditions contained in this Notification, so far as they may be applicable.

9. The holder of a license is prohibited from sub-letting his shop or transferring his license to any other party without the consent of the Collector. If this rule is broken, the license will be cancelled, and the shop re-settled at auction with the highest bidder, or otherwise as the Collecto may direct.

10. Any further information regarding the auction may be had on application at this office.

COLLECTOR'S OFFICE;
The 18 . } *Collector.*

Notification (for use in Calcutta).

1. THE right of retail sale of the liquors and drugs below specified will be put up to auction at the place named on and subsequent days, in the following order:—

Name of article.	Date of sale.	Name of place.

2. A complete list of all the shops for which licenses will be offered and a copy of each form of license are open to general inspection at the office of the Superintendent of Excise Revenue, 4, Bankshall Street, and the number of these shops is not under any circumstances to be increased during the term of three years ending the 31st March—except under the Board's sanction in each case. The Superintendent of Excise Revenue, however, reserves to himself the right, in case of combination, or for other

cause, to transfer, before its settlement, any shop from the locality specified, to some other locality in the neighbourhood, being within a distance of 150 yards from the advertised shop or premises, provided that in cases of re-sale the transfer does not bring the shop within a quarter of a mile of any other similar shop which has been settled at any previous sale and the term of whose license is unexpired.

3. It is not at present intended to open any other shop during the term of the license; but the Superintendent of Excise Revenue does not absolutely bind himself in this respect. On special cause shown, and with the sanction of the Board of Revenue in each case, the number of shops may be increased: provided, however, that, whenever a new shop is opened, it will be optional to the holder of a similar license for the sale of liquor or drugs, if his shop is within a quarter of a mile of the new shop, to surrender his license without forfeiting his advance, when the Superintendent of Excise Revenue is to re-settle the shop by auction or otherwise.

4. The right of retail sale of the liquors and drugs is to be put up to auction at an upset price of not less than the amount of the average monthly license fee paid for the shop during the three previous years.

5. The right of retail sale of the liquors and drugs is to be put up to auction in separate lots of one or more shops either in the order specified in the list, or in such other order as the officer conducting the sale may deem fit. When one lot has been sold, the next lot is not to be put up until the sum payable in advance on account of the lot already sold has been actually paid: provided, however, that where the sum payable exceeds Rs. 25, a promissory note may be taken from any respectable and well-known purchaser in lieu of cash payment.

6. The purchasers of the right of retail sale of country spirit, rum, and imported liquors are entitled to sell imported liquors by the glass only, the liquor to be drunk *on* the premises.

7. The auction is to be held subject to the following conditions:—

(*a*)—That the Superintendent of Excise Revenue does not bind himself to accept the highest or any bid.

(*b*)—That the settlement with each accepted purchaser will, in Calcutta and the Suburbs, be contingent on the production by him of the usual Police certificate or license, as the case may be, viz :—

For Excise licenses for—

Doasta	If to be held in Calcutta, a Police certificate in the form prescribed by section 36, Act IV (B.C.) of 1866, must be produced; and if to be held in the Suburbs, a Police certificate in the form prescribed by section 19, Act II (B.C.) of 1866, must be produced.
Rum	
Imported liquors by glass	
Tari	
Gangja	
Siddhi	
Charas	
Majum	

For Excise licenses for— Opium ... ... Madak ... ... Chandu	If to be held in Calcutta, a Police license in the form prescribed by section 39, Act IV (B.C.) of 1866, must be produced; and if to be held in the Suburbs, a Police license in the form prescribed by section 22 of Act II (B.C.) of 1866 must be produced.

(*c*)—That the person accepted as the purchaser is to state in writing, within seven days from the date of settlement, in what building he purposes to open his shop, and is at the same time to submit a plan showing clearly and distinctly what building or portion thereof he desires to be covered by the license, it being understood that the removal of shops to other premises than those named in the list attached to this notification will be contingent on the approval of both the Excise and Police authorities, and that any sum which has been paid as an advance of the license fee under the provisions of clause (*d*) of these conditions will be returned to any person to whom a license may be subsequently refused for Police reasons.

(*d*)—That the term of the license is to be for three years ending the 31st March, and that, except in the case of tari, the license fee for that period is to be paid in advance in the following instalments:—namely, the sum equivalent to the fee for two months, at the time of sale, and one month's fee, on the date on which the currency of the license commences, and one month's fee on the 1st day of every succeeding month, until the whole of the fee due on the license shall have been paid. In the case of tari only one month's fee is to be paid in advance at the time of sale, and fifteen days' fee on the date on which the currency of the license commences, and the rest of the fee in half-monthly instalments, viz., on the 1st and 16th day of every month, until the whole of the fee due on the license shall have been paid. This condition is to be strictly enforced in future, and failure to comply with it is to be met by immediate cancelment of the license.

(*e*)—That the purchaser is not to be entitled to receive back any portion of his advance in the event of his shop being closed before the expiration of the term of the license on violation of any of the conditions of the license, or his being convicted of a non-bailable criminal offence, or any offence against the excise laws or rules; and in the case of the surrender of a license under Act VII (B.C.) of 1878, the licensee is to give fifteen days' previous notice in writing to the Superintendent of Excise Revenue, and pay a sum equal to the license fee for fifteen days over and above the amounts already paid in advance: and in the case of the surrender of a license under Act I of 1878, the licensee is to give one month's previous notice in writing to the Superintendent of Excise

Revenue, and pay such fine not exceeding six months' license fees as the Superintendent of Excise Revenue may adjudge over and above the amounts already paid in advance.

(*f*)—That the currency of the license is to commence on the 1st April, on which date the purchaser is to open his shop, in all respects prepared for the accommodation of customers, to be certified by an Excise Officer—failure to comply with this condition is to be met by the immediate cancelment of the license and the forfeiture of the deposit, except in the case of delay caused by the non-issue of the police certificate or police license, for which a reasonable extension of time may be allowed upon application and cause shown to the Superintendent of Excise Revenue.

(*g*)—That where the amount of the sum payable in advance is required to be paid at once in cash, and the bidder fails to make such payment, the officer conducting the sale is either immediately to put up the lot again for sale, or after the other lots in the list have been disposed of, or he may postpone the sale to such future date as he shall then and there notify; and the defaulting purchaser is to be debarred from bidding for such lot or for any other lot, and he is not to be allowed to remain in the auction-room; and that the defaulting purchaser will be liable for any loss that may accrue to Government in case it becomes necessary to re-sell a lot at a lower rate either in consequence of his failure to deposit the sum payable at the time of sale, or to redeem his promissory note on or before 4 P.M. on the day following that on which the note was signed.

(*h*)—That the purchasers are to adhere to all the provisions of the Opium, Excise and Police laws, and of the rules which have been or may from time to time be prescribed by the Board of Revenue.

8. All sales subsequent to the date of the triennial sale in March are to be held subject to the conditions contained in this nctification, so far as they may be applicable.

9. Any further information regarding the auction may be had on application at the office of the Superintendent of Excise Revenue.

OFFICE OF THE SUPDT. OF EXCISE REVENUE;
4, BANKSHALL STREET, CALCUTTA,
The 18 .

Superintendent of Excise Revenue,
Calcutta, the Suburbs, Howrah, and Bally.

4. Make the following corrections in clause 3, section III, on page 76 of the Excise Manual, and in the same clause and section on page 321 of the Board's Rules, volume I:—

Strike out the districts named in the marginal note.

For the words "but in Calcutta" to "country spirits" *substitute* "but by the direction of the Board, under section 27 of Act VII (B.C.) of 1878, settlements may be made for any other period, such as, for three years."

For the words "the full rate of Rs. 4" *substitute* "the rate of Rs. 5."

R. D'R.—Reg. No. 3422J—700—10-6-87.

JUNE 1887.

F. M. HALLIDAY, ESQ.

No. 1.

WITH reference to annual Return No. XX (fines realised under Act XX of 1848), which, under the instructions at page 301, Board's Rules, volume I, Commissioners are required to forward to the Board when it is submitted by Collectors, and instructions for the preparation of which are given in section VIII, Chapter IX, page 206 of the same volume, the Board find that it has been the practice in many districts erroneously to include in the return fines levied under Acts passed subsequent to Act XX of 1848. The object of this Act, as explained by the preamble, was to obviate delay and hardship, by amending the procedure, in respect of fines leviable from proprietors and farmers of land omitting or refusing to attend personally or by agent, or to furnish accounts or documents required. As the fines referred to in the preamble of that Act are those levied under Regulations enacted previously to 1848, and not under Acts the existence of which could not then have been anticipated, the Board direct that in future the requirements of the Act are to be observed in the preparation of the return, that is to say, by the entry therein of all fines imposed for a similar object under sundry regulations previous to 1848 *(*e. g.*, under section 32 of Regulation XII of 1817), but fines under Acts passed subsequent to 1848 should not be shown in the return.

* *Vide* section I, Act XX of 1848.

2. If Collectors feel any doubts how they should show in their accounts the receipts which have hitherto been entered (though erroneously) in Return No. XX, they may refer their difficulties to the Board for orders. They must of course take care that all fines levied under any Acts and hitherto entered in Return No. XX are duly credited to Government.

3. These instructions in no way affect the orders issued in Board's Circular letter No. 828A, dated 10th September 1880, to Commissioners.

JOHN BEAMES, ESQ.

No. 2.

THE modification made by Circular Order No. 2 of May 1887, in clause 32, section 11, on page 98 of the Excise Manual, should also be made in clause 33 of the same section on page 341 of the Board's Rules, vol. I.

No. 3.

In order to obviate discrepancies between the figures furnished by the Accountant-General, Bengal, and those entered in the Excise Return No. XXIX, which show the charges of the Excise Department, the present form of the Return has been revised in consultation with the Accountant-General. District officers are requested to indent on the Superintendent of Stationery for a supply of the revised form, a specimen of which is herewith circulated, and to use it in submitting the figures for 1887-88 and future years.

2. The revised form should be substituted for the one given on page 186 of the Excise Manual.

Return No. XXIX of charges in the Excise Department referred to in clause 3, section XXI of the Excise Manual for the year 18 .

Items.	In 18 - .	In 18 - .	Increase.	Decrease.	Explanation.
1	2	3	4	5	6
1. Salary of the Presidency Executive establishment—					
(a) Excise Superintendent					
(b) Clerks					
(c) Servants					
(d) Temporary establishment ...					
2. Salary of District establishment (Sudder)—					
(a) Deputy Collectors					
(b) Clerks					
(c) Servants					
(d) Temporary establishment ...					
3. Salary of District Executive or inspecting establishment—					
(a) Excise Inspector					
(b) Preventive Inspectors and Darogahs.					
(c) Clerks					
(d) Servants					
(e) Temporary establishment ...					
4. Salary of distillery establishment—					
(a) Sub-Deputy Collectors					
(b) Canoongoes					
(c) Clerks					
(d) Servants					
(e) Temporary establishment ...					
Carried over Rs. ...					

Items.	In 18 - .	In 18 - .	Increase.	Decrease.	Explanation.
1	2	3	4	5	6
Brought forward Rs. ...					
5. Allowances—					
(a) Travelling allowances of officers on duty.					
(b) Travelling allowances of officers in joining appointments.					
(c) Travelling allowances of establishment.					
6. Supplies and services—					
(a) Rewards					
(b) Purchase of tents					
(c) Ditto of books					
(d) Law charges					
(e) Cost of land					
(f) Petty construction					
(g) Petty repairs					
(h) Charges for European stores ...					
7. Contingencies—					
(a) Hot-weather charges					
(b) Tour charges					
(c) Office expenses (as per details overleaf).					
(d) Repairs to tents					
(e) Office and ground rent					
(f) Purchase and repairs of furniture					
(g) Service postage stamps					
(h) Service telegram					
(i) Miscellaneous charges (as per details overleaf).					
Total Rs. ...					

N.B.—This return excludes charges on account of country stationery and of rent, rates and taxes on Government buildings which are debited in the Accountant-General's books under "30 Stationery and Printing" and "32 Miscellaneous" respectively.

I certify, after personal inspection of the accounts, that the sum of Rs. has been debited under the head of "Excise" in the account submitted to the Accountant-General. The amount entered above in the total of column 3 differs from the amount so debited on account of omission of fractions.

DISTRICT OF

The 18 . } *District Officer.*

No. XXIX.

Return of Excise Charges.

From the District of

For the year 18 - .

(Due from the district fifteen days after the expiry of the year.)

One copy despatched to the Commissioner on the 18 .

Received by the Commissioner on the 18 .

One copy submitted to the Board of Revenue, L. P., by the District Officer on the 18 .

Received by the Board of Revenue on the 18 .

No. 4.

DOUBTS having arisen as to the precise set of questions to be answered in the periodical inspection of the Excise Office, &c., in Form No. XXI H, the following explanatory instructions are hereby issued for the information and guidance of the District Officers and Divisional Commissioners :—

1. Form XXI H, referred to in paragraph 13 of the Board's Circular Order No. 46B, dated 24th July 1886, contains four sets of questions—

1st. set—For the inspection of the Excise Department of the Collector's Office.

2nd. set—For the inspection of ganjah and siddhi warehouses.

3rd. set—For the inspection of a distillery.

4th. set—For the inspection of outstills.

A half-yearly inspection of the *Excise Office* by the Collector and an annual inspection of the same by the Divisional Commissioner are required. On such inspections the first set of questions only is to be answered. The remaining sets are to be answered on the inspection of those institutions only to which they respectively refer.

2. The Collector is expected to visit, at least once in six months, the warehouses for ganjah and siddhi, and once a month the sudder distillery (where one exists) at the sudder station, and in such visits he should obtain the information required by the second and third sets of questions for incorporation in his half-yearly inspection reports.

Vide paragraph 57, section XVII, page 119, and paragraph 50, section XI, page 101 of the Excise Manual.

3. It is also expected that the Collector should, in his winter tour, visit some at least of the outstills in the district, so as to ascertain how the outstill system is being worked, and to obtain the information required in the fourth set of questions. This information, when obtained, should be incorporated in the inspection report of the half-year in which the outstills have been visited.

4. The Commissioner's annual inspection report need not contain distinct answers to such questions, but should show that

he has satisfied himself by inspection that all parts of the Excise System are in proper working order, and should call attention to any points in which the excise administration of the district is not in a satisfactory state. The nature and spirit of the inspection should be such as is described in paragraphs 42 or 43 of the Salaries Commission's report.

5. There is a mistake in printing in question No. 28 (4) of the first set—

For "remain as they are" *read* "wholesale dealers or golahdars."

E. D'S.—Reg. No. 4111J—700—25-6-87.

JUNE 1887.

F. M. HALLIDAY, ESQ.

No. 5.

THE Board's Cess Report for 1885-86 and the Government Resolution thereon are herewith circulated for information and guidance.

2. With reference to paragraph 2 of the Resolution, the Board observe with regret the little attention paid by District Officers to previous instructions on the subject of the recovery of arrear balances; and if improvement is not speedily effected in this direction, they must consider what serious notice to take.

No. 6.

CLAUSE 2 of section IX, Chapter V, on page 149 of the Board's Rules, volume I, is hereby cancelled, and the following new clause 3 is to be substituted for that in section VIII—" Fees and Penalties "—on page 148 of the same chapter and volume :—

" 3. Section 54 of the Act provides that all costs of any enquiry or proceeding held before the Collector under the Act shall, except as provided in section 50, be payable by the parties concerned. Section 50 provides that, for notices issued under sections 48 and 50, no fees or other costs shall be payable by the applicant for registration. The third paragraph of section 50 does not apply to sections other than 48 and 50 : the other sections are governed by section 54. But, having regard to the nature of the enquiry, it has been ruled that no fees should be levied from parties served with notices under sections 30 (*d*), 35, 37 and 83 : for all other notices, however, issued under the Act, such as those under sections 31 and 65, the regular fees for processes issued from a Collectorate are to be levied. Payment of the fees under section 64 should not be demanded until the registry has been made."

No. 7.

It has been brought to the Board's notice that in several cases vernacular proceedings or *rubakaris* are recorded which are of no practical use, for instance, (1) in settlement cases, (*a*) the final reports in English are translated into the vernacular, (*b*) when the Commissioner's sanction to the settlement is received a second *rubakari* is recorded, repeating the facts stated in the first one and embodying the Commissioner's order; (2) in applications for opening separate accounts under sections 10 and 11 of Act XI of 1859, when the Collector has decided the case, a *rubakari* is recorded stating the facts, and then three parwanahs are issued—one to the towjih navis, another to the record-keeper, and a third to the road cess head clerk, embodying the purport of the order; (3) when despatching records from one office to another, or acknowledging or returning them.

2. Such vernacular proceedings or *rubakaris* are no longer to be written. In instance (2), it will be sufficient for the Collector's final order on the vernacular *nathi* to be shown to the three officials named, who are to initial it, make the necessary entries in their registers and pass it on. In instance (3) the following printed form, like that in use in the High Court, should be adopted.

(ADVICE OF DESPATCH.)

MEMO. No. A.

Case of

A. B. *versus* C. D.

The record of the above case is herewith sent to the address of the of

The is requested to sign the receipt at foot hereof, and return this memo. to this office.

COLLECTORATE,
The 188 . } *Head Clerk.*

Received the abovementioned record and its accompaniments as specified in the above memo.

The 188 . (*Officer receiving.*)

3. Officers should bring to notice other cases to which the prohibition illustrated in the above instances should be specially extended.

4. In clause 13, Section V, Chapter IX, Board's Rules, Volume I, after the word "forbidden" *insert* "This prohibition applies both to gazetted and non-gazetted officers alike. Vernacular proceedings, unless prescribed by law, are to be discouraged."

5. In Section V, Chapter IX, Board's Rules, Volume I, add the following as clause 13 (*a*): "Correspondence by formal letters between the Collector and his subordinates in the same station is prohibited. The Collector should establish an order-book, divided lengthways by folding or ruling, and correspond with his subordinates, if oral communication is impossible or undesirable, by question and answer on opposite portions of the page. Each officer should similarly maintain a book in which to insert matters requiring the Collector's instructions. If instructions are required in a particular case only, they should be obtained on a separate paper which should be filed with the record."

JOHN BEAMES, ESQ.

No. 8.

1. THE following additions are to be made to the Acts mentioned in clause 1, section 1, Chapter XV, on page 312 of the Board's rules, volume I:—

After "Act XI of 1882, section 6," *insert*—

Act VIII of 1878, sections 144-154;

Act IX of 1885;

Act II of 1887;

and after "Act VII (B.C.) of 1878" *add*—

Act IV of 1881;

Act I of 1883.

2. On the above page of the Board's rules, volume I, in the line "Act IV of 1866, sections 35 to 40," *correct* "40" to "41."

3. The following additions are to be made to clauses 1 (*b*) and 1 (*c*), section 1, on page 67 of the Excise Manual, and to clauses 2 (*b*) and 2 (*c*), section I, Chapter XV, on page 312 of the Board's Rules, volume I :—

Add to clauses 1 (*b*) and 2 (*b*) the words "commonly called 'country rum,'" and to clauses 1 (*c*) and 2 (*c*) the words "commonly called 'country spirit,' 'country-made spirit' or 'doasta.'"

4. The following changes are to be made in clause 5, section 1, on page 68 of the Excise Manual, and in clause 6, section 1, Chapter XV, on page 313 of the Board's rules, volume I :—

After "the Indian Tariff Act XI of 1882" *insert* "as amended by Act IX of 1885 and Act II of 1887."

For the sentence "under article 2, schedule II (import traffic) of the Act, the duty on imported spirit is Rs. 4 per gallon London-proof" in the Excise Manual, and for the corresponding sentence in the Board's rules, volume I, *substitute* "under article 2, schedule II (import tariff) of the amended Act XI of 1882, the duty on imported spirit is Rs. 5 per gallon London-proof."

For "by section 6 of that Act" *substitute* "by section 18 of Act VII (B.C.) of 1878 as amended by Act IX of 1885."

Strike out the words "by notification in the official Gazette," and the words "at any rate not exceeding the rate fixed for imported spirit by schedule II."

5. *Add* the following as clause 10 of section 1 on page 68 of the excise Manual, and as clause 11 of section 1 on page 314 of the Board's rules, volume I :—

Weights and measures.

The following tables of English and Indian weights and measures are to be observed :—

(1) English liquid measure—

2 Pints	...	... =	one quart.
4 Quarts or 6 reputed quart botles	...	... =	one imperial gallon.

(2) Indian liquid and dry measure—

A rupee weight or 180 grains English Troy weight ... = one tolah.

5	Sikkis or quarter rupees ...	=	one kancha.
5	Tolahs or 4 kanchas ...	=	one chittack.
4	Chittacks	=	one powah.
4	Powahs	=	one seer.
5	Seers	=	one pusseree.
8	Pusserees or 40 seers ...	=	one maund.

(3) One imperial gallon—

= 10 lbs avoirdupois weight.
= 4·861 seers.

One imperial gallon may be held to contain—

(*a*) Four seers mohwa or other bulky materials occupying more space.

(*b*) Five seers of water.

(*c*) Four seers of pure spirits (*i.e.*, alcohol).

(*d*) Four and a half seers of proof spirit (*i.e.*, 50·76 parts water and 49·24 parts alcohol).

6. To the marginal note of clause 21, section 6, Chapter XV, on page 330 of the Board's rules, volume I, below the words "no issues without pass" *add* "rate of duty."

No. 9.

IT having been brought to the notice of the Board that the submission of the details of license fees in table V of the quarterly return No. XIV, required by instruction (*f*) at top of table I of the return, involves a large amount of clerical labour without any corresponding benefit in checking the return, and as the object for which these details were required has been secured by the plus and minus memorandum prescribed by the Board's Circular No. 3 of September 1886, the following correction is made in instruction (*f*) :—

After the words "and the details" *insert* "of duty only."

2. A similar correction should be made in the form of the return at pages 182-183 of the Board's Excise Manual.

R. D'R.—Reg. Nos. 4651 & 5011J—700—14 7-87.

JULY 1887.

F. M. HALLIDAY, ESQ.

No. 1.

THE following is to be entered as clause 3A of Section 1 of Chapter XII, Volume I of the Board's Rules :—

"The proper preservation of important registers should not be overlooked by the Collector, as it forms an essential part of his duties. The condition of the general registers has in some places been found to be very unsatisfactory owing to causes which fall under one or more of the following heads :—

(i) Untrustworthy data.
(ii) Careless work, such as errors in copying.
(iii) Slovenly work, such as bad writing.
(iv) Faulty folding of sheets.
(v) Faulty arrangement of sheets in binding.
(vi) Delay in binding.
(vii) Want of care in preservation of sheets.
(viii) Want of information.
(ix) Delay in work in consequence of irregular employment of special establishments.
(x) Passing of inaccurate decrees by Deputy Collectors.

Collectors and Deputy Collectors in charge are responsible for the registers. Commissioners, when inspecting, should bear in mind the above points, but are not expected to make a detailed scrutiny of the registers, except in special cases."

No. 2.

THE Board's Circular letter to all Commissioners, No. 32A, dated 9th January 1879, requiring intimation of the movements of each Divisional officer during his cold-weather tour is hereby

cancelled. The words from "reporting to the Board" down to "each station" in clause 1, section III, Chapter IX, page 198, Volume I of the Board's Rules are also cancelled.

No. 3.

SOME misapprehension having been found to exist as to the instructions contained in Circular Order No. 7 of June 1882, it is hereby intimated that the 10 per cent. deduction from the collections from Government estates for their management and improvement is leviable only from the following classes of estates:—

(1) Government estates of all description, *i.e.*, whether held khas, or known as ryotwari tracts, or let in farm.

(2) Estates the property of individuals when managed khas by Government or let by Government on a farming lease.

2. The Board observe that a practice has arisen under which this deduction is made from estates the property of individuals which are settled for definite periods with the proprietors. The deduction should, however, only be made from these estates when they are held khas or farmed in consequence of the recusancy of the proprietors and not otherwise.

3. It is requested that careful attention may be paid to these instructions when submitting the budget estimates for the management of, and improvement in, Government estates for 1888-89.

JOHN BEAMES, ESQ.

No. 4.

THE attention of Commissioners and District Officers is drawn to the accompanying Resolution of the Government of India, in the Department of Finance and Commerce, on the subject of opium smuggling from British territory and from Native States. District officers are requested to submit, in petty cases of opium smuggling, quarterly statements in the prescribed form to the

Commissioner, who will forward to the Board a consolidated statement for his division.

2. The statement is to be submitted by the Collector before the 7th, and by the Commissioner before the 15th of the month following the quarter to which it relates.

3. In important cases tabular statements are to be forwarded through the Commissioner as they occur.

4. The above resolution should be inserted in the appendix to the Opium Rules in the Excise Manual, in supersession of the existing orders V, VI, and VII.

No. 2712, dated Simla, the 23rd May 1887.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ again—

Letter from the Department of Finance and Commerce, No. 196, dated 13th April 1882.

Resolution, Department of Finance and Commerce, No. 3119, dated 12th August 1882.

Resolution, Department of Finance and Commerce, No. 409, dated 19th April 1884.

RESOLUTION—In supersession of the orders contained in the papers cited above, and with a view to reduce the work involved to local officers in reporting cases of opium smuggling, the following tabular statement is prescribed for adoption in future:—

1	2	3	4		5	6	7
Name of district.	Name and residence of accused.	Quantity of smuggled opium seized.	Province or Foreign State or village (if known) whence the opium was brought.		Supposed destination of the opium.	Whether brought by railway or road.	Designation of convicting Magistrate, date of conviction, punishment inflicted, and rewards paid, with any remarks which the local authorities desire to offer.
			(a) As stated by accused.	(b) As shown by the evidence.			

2. Petty cases of opium smuggling in which conviction have been recorded should be reported quarterly to this department in the form of the above statement.

3. Important cases (*i.e.*, those in which the quantity of opium seized exceeds 40lbs. in weight, or in which any new information regarding organised and systematic smuggling is disclosed) should be submitted in the prescribed tabular form without delay, together with such special report as the circumstances may call for, for the information of the Government of India.

No. 5.

THE excise duty on each gallon of country spirit at London proof manufactured in the distilleries in the several districts of Lower Bengal having been fixed by Government by the Notification dated the 21st March 1887, published on page 192 of the *Calcutta Gazette* of the 23rd idem, at the rates specified therein, the following corrections should be made in clauses 34 and 35, section XI, pages 98 and 99 of the Excise Manual:—

Clause 34.—Substitute the word "twelve" for "nine" in line two, and the following for the standards given there:—

		Rs.	As.
1.	When the duty upon an imperial gallon at London proof is	5	0
2.	When it is	4	6
3.	When it is	4	0
4.	When it is	3	8
5.	When it is	3	0
6.	When it is	2	8
7.	When it is	2	0
8.	When it is	1	14
9.	When it is	1	12
10.	When it is	1	8
11.	When it is	1	4
12.	When it is	1	0

Clause 35.—Omit the first two lines of the clause and insert the following:—

The tables show differences of one, two, and three annas only.

Similar corrections should be made in clauses 35 and 36, section XI, chapter XV, pages 341 and 342 of Volume I, of the Board's Rules.

E. J. H. & R, D'R,—Reg. No. 6188J—28—23-7-87.

JULY 1887.

F. M. HALLIDAY, ESQ.

No. 6.

THE date of commencement of the cess year having been altered from 1st October to 1st April, the following corrections should be made in the Board's Rules, Volume II, Chapter IV, section II:—

In lines 5 and 10 of clause 2 for "January" substitute "July," and in line 2 of clause 4 substitute "August" for "February."

JOHN BEAMES, ESQ.

No. 7.

ADD the following as a footnote to the license form No. 27, on page 153 of the Excise Manual, and on pages 387 and 388 of the Board's Rules, Volume I:—

"In the case of pachwai, condition IV should be as follows:—

That he do not sell pachwai on credit; that he do not receive any pledge for the price of pachwai; and that he do not receive anything, but money or agricultural produce, in exchange or barter for pachwai."

No. 8.

THE following revised rule is substituted for clause 15 of section VIIA of the Excise Manual, and for the same clause and section in Chapter XV of the Board's Rules, Volume I:—

"Al spirits imported into Calcutta from Shajehanpore will be carried to, and stored in the excise godown at the expense

of the owners or agents, and will be issued to the importers, consignees or agents only on payment of full duty, or for exportation to other districts in Bengal in the same manner as imported spirits—*vide* clause 6, section V of the Excise Manual, or for exportation by sea under passes granted by the Collector of Calcutta."

No. 9.

IT has been brought to the notice of the Board by the Superintendent of Stamps, Calcutta, that punches are sometimes subjected to very rough usage (*e.g.*, by being struck with a hammer instead of with the hollow of the palm) such as no instrument of the kind will stand without injury, and that it is solely owing to such ill-usage that they are so soon damaged in such large numbers.

2. With a view to check, as far as possible, the practice referred to above, the Board, with the sanction of Government, direct that in every Revenue Court or office, one or more punches be placed in charge of a mohurir, whose name should be attached to them, and who should be held responsible for their proper treatment.

E. D'S.—Reg. No. 6234J—700—9-8-87.

AUGUST 1887.

F. M. HALLIDAY, ESQ.

No. 1.

THE following addition is made at the end of clause 3 of the subsidiary rules relating to opium, intoxicating drugs, and poppy-heads, issued under the authority of the Board of Revenue :—

"All Excise Deputy Collectors and all Sub-divisional Officers are empowered to sign passes in Forms XI and XII."

E. D'S.—Reg. No. 7966J—70—22-8-87.

AUGUST 1887.

F. M. HALLIDAY, ESQ.

No. 2.

IN continuation of the Board's Circular order No. 2 of May 1885, indicating the spirit in which the sale law should be administered, the facts of a case which has recently occurred are herein summarised and circulated for the further information and guidance of District and Divisional Officers.

2. A share of an estate (for which a separate account had been opened) defaulted at the May kist, and the arrears of revenue were not paid up by the 28th June, the latest day of payment. It was consequently advertized for sale. When the proprietors, absentees, heard of the default (the revenue having previously been regularly paid by their tehsildar), they applied for permission to pay the arrears and for exemption of the share from sale, but the Collector rejected their petitions on the 24th and 27th July, and the Commissioner (whom they petitioned) declined to interfere on the 20th September. The share was sold for the arrears on the 24th September. The proprietors submitted a petition to Government for permission to pay in the arrears of revenue, and it was sent to the Board for report. The Collector justified his action in bringing the share to sale on the grounds that the proprietors had failed to make a deposit under section 15 of Act XI of 1859, and had been otherwise careless and neglectful of their duties. The Board were compelled to report that as the sale had taken place and no appeal against it had been preferred to the Commissioner under section 2 of Act VII (B.C.) of 1868, it had become final and conclusive, and neither the revenue nor the executive authorities had any power to interfere with it.

The Board added:—

"The case, however, appears to the Board to afford a lamentable exception to the discretion and humanity with which the

provisions of the sale law are usually administered by District Collectors. The proprietors tendered the arrear as soon as they became aware of the default; and, in the opinion of the Board, the circumstances disclosed in the Collector's report afforded that officer no sufficient ground for refusing to receive the money. The order of the Officiating Commissioner is not before the Board, and the Board are therefore unable to judge of the validity of the reasons which induced him to confirm an order which was undoubtedly legal, but which the Board must regard as harsh and inconsiderate."

(It subsequently appeared that the Commissioner had declined to interfere with the Collector's exercise of his discretion in refusing to exempt the share from sale.)

3. The Lieutenant-Governor concurred with the Board, and remarked that "the orders passed by the Collector and Commissioner in refusing to accept the tender made of payment of the arrears due appear to have been harsh and inconsiderate," and directed that this decision and the Board's remarks should be communicated to both the officers concerned.

4. The Commissioner did not think it necessary to question the views of the Board and Government on the case, but the Collector applied for a reconsideration of the censure which had been passed upon his action. Further correspondence passed between the Collector and the Board. The final decision of Government on the case was as follows:—

"2. Mr.————states that the word 'harsh' as applied to his conduct seems to imply that he was actuated by a desire to please himself by inflicting trouble. The Lieutenant-Governor observes, however, that no such meaning can be attached to the phrase, which conveys no imputation of malicious intention, but is used to designate actions which cause unnecessary hardship, whatever the motive with which they may be performed. With regard to the statement that his proceedings were inconsiderate, I am to observe that it appears that Mr.——had not duly considered the orders of Government and of the Board as to the manner in which Collectors should exercise the discretion which the law gives them to exempt estates from sale, or he would not contend, as he does in paragraph 5 of his letter, dated the 20th May, that absentee proprietors must either make a protective deposit under section 15 of the Act, or abide by the result, in the sense of the sale of their estates, whenever they tender the revenue between 'the latest day' and the day fixed for the public auction. In such cases, as in all others,

the Collector is bound to exercise a discretion, and to do so with as much leniency as the circumstances may admit.

"3. I am to observe that Sir Steuart Bayley not only agrees with the opinion recorded by his predecessor and by the Board (both as formerly and as at present constituted) that Mr.————'s conduct was harsh and inconsiderate, but must add, on his own part, an expression of his serious dissatisfaction at Mr.———'s persistent refusal to submit to the rebuke which his superiors have found it necessary to administer. His recent correspondence with the Board exhibits a singular unreadiness on his part to realise the spirit in which the orders of the Board, as to the exercise by Collectors of the discretion which the law allows them to exempt estates from sale, have been framed, and it becomes necessary for the Lieutenant-Governor to emphasise his disapproval of the position taken by Mr.——— in order to ensure a wiser and more considerate exercise of his discretion in this matter in future than he has shown in the case under notice. The plea that the intemperate reply which he gave to the petition of appeal addressed to the Board was drafted by his sheristadar certainly does not improve his case, and fully deserved the Board's censure. Sir Steuart Bayley trusts that the severe censure, both of the Board and the Government, in this instance, will render Mr.————more careful in future to temper his proper regard for the interests of Government revenue with a due consideration for the interests of landlords. The Lieutenant-Governor also observes that the Board's orders on this subject as collected in Mr. Grimley's Manual of the Sale Law (notes on section XVIII of Act XI of 1859) leave little to be desired, and he hopes that Mr.————will guide himself by them in future."

No. 3.

THE question whether a Commissioner has power to review an order passed by him under section 2 of Act VII (B.C.) of 1868, having been raised more than once, the Board desire to notify, for the future guidance of revenue officers, that they have been advised by the law officers of Government that a Commissioner has no such power under the existing law.

No. 4.

THE date of the commencement of the cess year having been altered from 1st October to 1st April, the following corrections should be made in the Board's Rules, volume II, Chapter IV, Section XI :—

In lines 6 and 7 of clause 5, page 59, substitute the words "30th September and 31st March" for the words "31st Decem-

ber and 30th June," and in lines 4 and 5 of clause 6, page 60, the words "in both the half-yearly statements" for the words "in the 2nd half-yearly statement."

No. 5.

WITH reference to the Government notifications dated 16th October 1886 and 2nd April 1887, published at page 1121, Part I of the *Calcutta Gazette* of the 20th October 1886, and at page 245, Part I of the Gazette of the 6th April 1887, respectively, promulgating rules permitting the payment of certain Government dues by means of postal money-orders, district officers are hereby informed that in the case of estates paying more than Rs. 50 as revenue, in which shareholders have opened separate accounts for their shares, such shareholders can make use of the revenue money-order form for the purpose of remitting their share of the revenue, provided the amount does not exceed Rs. 50, and such money-orders should not be refused by the district officer concerned.

2. As the zemindari dâk cess is not usually levied from estates paying less than Rs. 50 as revenue (to which estates alone the system has been extended), no provision has at present been made for remitting this cess by means of the revenue money-order form prescribed, and persons wishing to remit the cess by means of a money-order are still required to make use of the ordinary form for inland money-orders.

No. 6.

FROM the small number of cases of evasions of the Stamp Law that are brought to light, there is reason to believe that the provisions of rule 22, section XIII of the Stamp Manual, authorising the grant of rewards to informers, are not generally known, and District Officers are requested to give the widest possible publicity to the rule.

The Board have noticed with satisfaction that Income-tax Assessors have been instrumental in detecting cases of culpable evasion to affix one-anna receipt stamps, and District Officers are

informed that Assessors and Assessor-Inspectors may participate in stamp rewards like other persons.

No. 7.

UNDER the rules issued by the Inspector-General of Police, Lower Provinces, the Court Sub-Inspectors are to receive into their custody all contraband opium sent up in cases of opium smuggling, and the weight of the opium received in each case is to be entered in the Malkhanah Register kept by the Court Sub-Inspectors. All opium thus received by the Court police should remain in their custody until despatched from the Magistrate's court or otherwise disposed of under the rules. As the Court Sub-Inspectors are responsible for any loss of opium kept in their custody, Commissioners are requested to direct Collectors to take measures that no subordinates of the Magistrate's establishment are allowed to have access to the opium, or the opium allowed to pass into their hands. All such opium should be disposed of in accordance with the rules under the supervision of the Court police.

No. 8.

THE following revised list should be substituted for the list annexed to the Board's Circular order No. 3 of August 1886 :—

List showing the order and dates of submission of Indents for Forms to, and of supply by, the Stationery Office; also the dates on which Indents are to be forwarded to, and Forms received from, the Press.

1		2	3	4	5	6	7
	DEPARTMENTS.	Head of Department by or through whom indents will be sent.	Periods to be comprised in the indents.	Date fixed for indents to reach the Stationery Office.	Date fixed for indents to be forwarded to the Press from Stationery Office.	Date by which all forms are to be received from the Press at Stationery Office.	Date by which the forms are to be supplied.
1	Special forms, mofussil*	Each in his own Department ...	1st July to 30th June following.	1st January ...	1st February ...	31st May ...	30th June.
2	Sonthal Pergunnah forms	Commissioner of Bhagulpore ...					
3	Forest Department, Bengal ...	Conservator of Forests, Bengal ...					
4	Ditto, Assam ...	Ditto ditto. Assam ...					
5	Special forms, Presidency*	Each in his own Department ...	1st August to 31st July following.	1st February ...	1st March ...	30th June ...	31st July.
6	Bengal Jails— District	Inspector-General of Jails ...	1st September to 31st August following.	1st March ...	1st April ...	31st July ...	31st August.
	Subsidiary						
7	Bengal Police	Ditto of Police ...	1st October to 30th September following.	1st April ...	1st May ...	31st August ...	30th September.
8	Bengal Government, Executive ...	District Magistrate	1st November to 31st October following.	1st May ...	1st June ...	30th September	31st October.
9	Do. General use, miscellaneous	Each in his own Department ...					
10	Emigration Colonial	Superintendent of Emigration ...					
	Inland						
11	Road Cess	Chairman of the Committee ...					
11A	Do. forms for use of the Cess Collection establishment in districts where the Bengal Local Self-Government Act of 1885 is in force.	District Collector					
12	Road Fund	Chairman of the Committee ...					
13	Assam Revenue	Deputy Commissioner	1st December to 30th November following.	1st June ...	1st July ...	31st October ...	30th November.
14	Do. Income tax	Ditto					
15	Do. Executive	Ditto					
16	Do. Emigration	Ditto					
17	Do. Police	Inspector-General of Police... ...					
18	Do. Jail— District	Ditto of Jails					
	Subsidiary						
19	Do. Public Works correspondence.	Superintending Engineer					
20	Do. Superintending Engineer ...	Ditto ditto					
21	Do. Local Board's Account forms	Examiner of Public Works Accounts, Assam.					
22	Do. Registration	Inspector-General of Registration...					

23	Do. Education	Inspector of Schools	1st January to 31st December following.	1st July ...	1st August ...	30th November...	31st December
24	Do. Medical (Bengal forms used)	Deputy Surgeon-General, Eastern Frontier Districts.					
25	Do. Account and Treasury ...	Comptroller					
26	Board of Revenue	District Collector					
27	Legal Remembrancer (Civil suits) ...	Ditto					
28	Bengal Income tax	Ditto	1st February to 31st January following.	1st August ...	1st September ...	31st December ...	31st January.
29	State Railway Revenue	Examiner of Accounts					
	Ditto old Revenue	Ditto					
	Ditto Local	Ditto					
	Ditto Workshop	Ditto					
	Ditto Store	Ditto					
	Ditto Public Works Department.	Ditto					
	State Railway Capital or Divisional Public Works Department.	Ditto					
30	Licensed telegraph	Ditto					
31	Public Instruction	Director of Public Instruction ...					
32	Ecclesiastical (4 sets, appendix 7*a* to 7*d*).	Senior Marriage Registrar, Calcutta.					
33	Registration	Inspector-General of Registration...	1st March to 28th February following.	1st September ...	1st October ...	31st January ...	28th February.
34	Mahomedan Marriage Registration	Ditto ditto ...					
35	Brahmo ditto ...	Ditto ditto ...					
36	Toll and Canal	Collector of Tolls					
37	Customs (Calcutta and outports) ...	Ditto of Customs					
38	Accountant-General, Bengal ...	District Collector for Treasury† ...	1st April to 31st March following.	1st October ...	1st November ...	28th February ...	31st March.
39	Public Works correspondence ...	Chief Engineer	1st May to 30th April following.	1st November ...	1st December ...	31st March ...	30th April.
40	Superintending Engineer	Ditto					
41	Irrigation	Ditto					
42	Irrigation, Revenue	Ditto					
43	Local Works	Ditto					
44	Medical	Surgeon-General, Bengal					
45	Lunatic Asylum	Ditto ditto					
46	Sanitary	Sanitary Commissioner					
47	Vaccination	Ditto ditto					
48	Stamps	District Collector					
49	High Court, Civil	District Judge	1st June to 31st May following.	1st December ...	1st January ...	30th April ...	31st May.
50	Ditto, Miscellaneous	Ditto					
51	Ditto, Criminal	District Magistrate					
52	Small Cause Court	Judge of Small Cause Court ...					

* These are special forms, not included in the standard lists, required by Heads of Departments generally for their own offices.

† Officers other than Treasury and Judicial officers requiring A. G. B. forms for general use, such as pay bills, &c., may enter them at foot of their respective indents.

N.B.—Forms which are to be paid for should be entered in separate indents.

No. 9.

REV. CIR.
AUG. 1887.

WITH the sanction of Government it is hereby notified that from 1st August next, duty will be levied on ganja at the following rates in all districts except those of the Orissa Division :—

			Rs.	A.	
On flat ganja	...	...	4	8	per seer.
„ round	...	...	6	4	„
„ choor	...	...	6	8	„

2. District Officers are directed to refuse to grant passes in form 34 (clause 30, section XVII) and form 36 (clause 37, section XVII of the Excise Rules) for unusually and unnecessarily large quantities before the 1st August next, in order to guard against undue advantage being taken of the information hereby notified.

3. The necessary corrections should be made in the Excise Manual, page 114, and Board's Rules, volume I, page 356.

R. D'R.—Reg. Nos. 7625J, 7889J & 7915J—700—14-9-87.

SEPTEMBER 1887.

F. M. HALLIDAY, ESQ.

No. 1.

THE following should be inserted as clause 18 in Part III, (Miscellaneous), page 8 of the Board's Certificate Procedure Manual :—

18. To obviate hardship, District officers are directed to notify the existence of arrears before certificates are issued, (*a*) by putting up a list of defaulters in their offices, and (*b*) by sending warnings to defaulters by printed post-cards, in all cases in which there is no reason to believe that the debtor has had intimation of his liability. In the cases of road-cess and zemindari dâk-cess collections, this procedure will probably be unnecessary, except in the rare instances in which the amount of the demand has recently been changed.

2. The following should be added at the end of clause 1 (*c*) Section VII, chapter X, page 228, Volume I of the Board's Rules.

In districts in which boat-hire forms a large part of the cost of executing processes, certificates for sums below Rs. 5 should not be made between the 1st June and the 1st December, unless the demand would otherwise be barred by limitation.

3. At the end of clause 5 of the same section at page 230 add :—

The Collector should exercise a careful supervision over the Nazir's employment of the process-serving establishment.

No. 2.

BOARD'S Circular Order No. 5 of April 1885 is cancelled, and the following addition is made in Form 6A, on page 135 of the Excise Manual, and on page 373 of the Board's Rules, Volume I :—

Between the words "License for the" and "retail" in the title of the form, and between the words "by" and "retail" in line 6 of the form, insert the words "wholesale and."

2. The following is substituted for clause 8, section V, page 83 of the Excise Manual, and on page 328 of the Board's Rules

Volume I:—"Proprietors of railway refreshment rooms must take out a special license (in Form 6A) to authorize them to sell imported spirituous and fermented liquors. The fee for such licenses will in each case be settled by the Board to cover both sales on the premises to *bonâ fide* travellers by railway, and wholesale and retail sale to outsiders."

No. 3.

EXPERIENCE has shown that the date fixed (15th February) by clause 7, section II, on pages 70 and 315 of the Excise Manual and the Board's Rules, Volume I, respectively, for the submission of the proposals for the annual settlement of excise shops, is too late to secure in all cases due observance of the Board's orders passed thereon. The proposals should be submitted a month earlier, so as to reach the Board on or before the 15th January of every year. The clause quoted above, as amended by the Board's Circular order No. 7 of May 1884, regarding the form in which such proposals are to be submitted, also requires modification. A statement of merely the total number of shops and their maximum and minimum license fees is of no practical use. The following alterations are therefore to be made in the clause:—

In line 2 *correct* 'January' to 'December.'

Substitute the following for the sentences beginning with the words 'the list as finally determined' and ending with 'should be submitted':—

"The list as finally determined should be kept in the Collector's office in the detailed form given below, and a copy of it should be submitted through the Commissioner for the sanction of the Board before the 15th January, the opinion of the Commissioner on the Collector's recommendation being stated in a separate communication which should accompany it. A detailed list of shops should also be submitted in the sub-joined form. In submitting these lists the Collector should state on what dates the auction sales for the settlement of excise shops are to be held in his district, and whether such dates have been fixed in consultation with the neighbouring district officers."

Strike out the last two sentences of the clause.

Substitute the following for statement No. I :—

I.—Detailed list of shops proposed for—

Name of article.	Serial number.	Locality of the shop.	Monthly license fee paid last year.	Upset prices.			Monthly license fee proposed.	Remarks.
				Calculated on the average of monthly license fees paid for the last three years.	Calculated under the Excise Commission's method.	Calculated under the Board's new method (circular order No. 5 of July 1886).		
1	2	3	4	5	6	7	8	9

N.B.—The calculation required under column 6 refers to out-stills only (*vide* paragraph 107 of Excise Commission's Report). In the column of remarks the Collector will state in detail the way in which the calculation of the figures in columns 6 and 7 has been made, or in other words how the profits of each shop have been calculated.

2. The detailed list should be very carefully prepared with sufficient blank space between every two entries to admit of future corrections being made in the next 4 or 5 years. On the receipt of all the district lists for the next year, the Board intend to print them and send a copy bound in the form of a book to each district officer, so as to enable him to see the state of excise settlements in other districts, and profit by the comparison.

No. 4.

IT appears that in some districts retail vendors of tari, instead of themselves renting palm-trees, obtain their supplies from gachuas or tappers of palm-trees, who are, in that respect, wholesale vendors of tari.

The following addition is therefore made to clause 4, section XV on page 106 of the Excise Manual, and to the same clause and section in chapter XV on page 349 of the Board's Rules Volume I, for observance in those districts :—

"Gachuas or tappers of palm-trees shall be granted a license (in Form No. 26A, Appendix A) for the wholesale supply of tari to retail vendors of the same, and tari shall be carried from the place of supply to the retail shops under passes granted by the Collector (in Form No. 26B, Appendix A)."

2. The annexed forms 26A and 26B are added to Appendix A on page 152 of the Excise Manual and on page 387 of the Board's Rules, Volume I.

District of

Article of supply—Tari

No. of license in Register No. 54 No.

Name of supplier

Current from to the 31st March 188 .

Date of license 188

Signature of supplier.

No. 26A.

See Section XV, clause 4.

License for the wholesale supply of Tari to licensed retail vendors of the same only.

Within the district of

Note—Counterpart of this license will be signed by the licensee, and filed in the office of the Collector of } No. of license in Register No. 54. No.

Be it known that

resident of

is hereby authorised by the undersigned to supply Tari to licensed retail vendors of the same only from the date of this license to the 31st March 188 .

It is required of the holder of this license, as a condition of this license remaining in force, that he duly and faithfully perform and abide by the following articles:—

I—That he supply Tari from the foot of the trees only from which it is produced, and that he do not store his Tari in any other place.

II—That he do not deliver Tari to any person other than a licensed retail vendor, or the authorized holder of a "Tari carrier's" pass.

III—That he do not supply less than four seers of Tari at one time.

IV—That he do not transfer his license to any other person.

V—That he at all times keep this license at his place of supply, *i.e.*, at or near the foot of the trees from which the Tari is produced.

VI—That he at once produce for inspection on demand of any Excise officer above the rank of a head-constable or peon this license, and that he do not prevent any Excise officer, of whatever grade, from inspecting the trees from which his Tari is produced.

N.B.—The violation of any of the above conditions will render this license liable to be cancelled, and the holder thereof liable to the penalties prescribed in sections 59, 60, and 67, Act VII (B.C.) of 1878.

Office of the Collector of }

The 188 } *Collector of*

PASS—TARI CARRIER'S.

District of

No.

Name of carrier

Name of retail vendor

Locality of shop to which the Tari may be carried

Current from 188 to the 31st March 188

Date of pass

No. 26B.

(See Section XV, Clause 4.)

TARI CARRIER'S PASS.

No._____

Be it known that _____ resident of _____ is hereby authorised by the undersigned personally to carry one banghy of Tari at a time from the place of supply to the licensed Tari shop of _____ _____ at _____ in the _____ of _____.

This pass is not transferable, and is current from the _____ 188 _____ to the 31st March 188

Office of the Collector of

The 188 .

Collector of

No. 5.

IN continuation of the Board's Circular Order No. 4 of April 1886, ruling that bills for sums exceeding Rs. 20 on account of grants made by Government to aided schools are exempt from stamp duty, all Revenue Officers are informed that cheques drawn by the Chairman of a Local or District Board on account of these grants are liable to stamp duty under the provisions of the Indian Stamp Act, I of 1879, when the amount exceeds Rs. 20.

No. 6.

A case having come before the Board in which more stamps than one were presented for refund of value under section 54 of the Indian Stamp Act I of 1879, the Board have ruled that in granting such refunds the deduction of one anna in the rupee therein provided for, should be made on the aggregate value of the stamps and not on each separate stamp.

No. 7.

THE attention of Revenue Officers is drawn to the following opinion (marked A) of the Honourable Advocate-General of Bengal, obtained by the Board, and in which they agree, on a reference made to them under section 45 of the Indian Stamp Act, I of 1879, regarding the stamp duty payable on a power-of-attorney, a translation (marked B) of which is also given below:—

(A).—"I am of opinion that the execution of a deed of sale and the presentation thereof for registration is one transaction.

"The present power was not executed *for the sole purpose* of procuring the presentation of a document for registration; and therefore Article 50(*a*) could not apply to it, and Article 50(*c*) could not apply because the authority granted is not granted to less than five persons to act *jointly and severally*. I am of opinion that the present power was duly stamped with a one-rupee stamp under Article 50(*b*) of the Stamp Act."

(B).—Executed by Sri Mahabir Prosad, by caste Jeswar, profession mahajani, &c., resident of Doomraon, pergunnah Bhojepore, zillah Shahabad, at present resident of Calcutta, Myraputtee, Barrabazar, whose mookhtarnamah *patra* this is. *First*—The one-

storied and two-storied pucca house, including verandah and out-rooms and brick-built walls and wells and trees, &c., situate on the (total) area of 3 goonts 11 biswas and 18 gundas of lands, which were in the possession of my wife, Luchmi Kuwar, as proprietor, *i.e.*, the recent measurement No. 494, comprising 11 biswas and 4 gundas of land as lakheraj bazeyaft in khas mehal Banubazar in the town of Cuttack, on which a jumma of Rs. 5 is fixed and collected; and the recent measurement Nos. 481, 484, 487 and 488 consisting of 3 goonts and 14 gundas of lands as lakheraj bazeyafti of Babooi Baidyanath Pundit in the said Banubazar, in which there are ryot interests and likewise bazeyafti and ryoti interests. She having died, appointing me as executor for the said brick-built building, &c, and the lands under them and her other properties, I am in possession as malik and executor of the said brick-built building, &c., left by her. Now there being a special need for money, I have determined to sell the said brick-built building, &c., and the lands under them to Baboo Gunga Prosad Bhagat, son of Saligram Bhagat, deceased, of Banubazar in the town of Cuttack. But being unable to go to Cuttack and execute the deed of conveyance and register it, I appoint Sri Hari Narayan Lal, son of Durga Prosad, as mukhtar, and write by making an ikrar that the said mukhtar having written a conveyance for me in the name of the said Gunga Prosad Bhagat at a price of Rs. 1,000 (one thousand) for the brick-built building, &c., and the land under them having lakheraj and ryoti interests, situate in Banubazar in the said town of Cuttack, and having signed my name in it, will cause the said conveyance to be registered, and file a petition admitting the sale for the registration of the name of the vendee of the land under the said brick-built house, and having taken the consideration money from the vendee will send it to me, and whatever other works concerning the transaction he will do, all those will be considered as done by myself and admitted and granted by me. The end, 15th March, year 1887.

Witnesses:

(Sd). Sri Girish Chandra Roy, at present resident of Bhowanipore.

(Sd). Deby Prasad, resident of Banubazar, Sootaputtee

(Sd). Sukhdeo, resident of Banstolagulee.

No. 8.

Rev. Cir. Sept. 1887.

The following addition is to be made in clause 3*a* of section II on page 69 of the Excise Manual, and in the same clause and section on page 315 of the Board's Rules, volume I:—

In line 7, after the word "departments," add

"The Commissioner's annual inspection report need not be submitted in that form, but it should show that he has satisfied himself by inspection that all parts of the excise system are in proper working order, and should call attention to any points in which the excise administration of the district is not in a satisfactory state. The nature and spirit of the Commissioner's inspection should be such as is described in paragraphs 42 and 43 of the Salaries Commission's report."

No. 9.

District Officers are informed that printed forms of the memoranda prescribed in paragraphs 7 and 10 of the Board's circular No. 3 of September 1886, and of which specimens were given with the Board's circular No. 3 of March 1887, can be obtained from the Superintendent of Stationery, to whom indents should be made. These should be used in submitting future monthly and quarterly returns.

W. J.—Reg. No. 10216J—28—12-10-87.

OCTOBER 1887.

MR. REYNOLDS.

No. 1.

As the date for the commencement of the Cess year has been changed by Government from 1st October to 1st April, the following dates are to be substituted in clause 6, section 3, chapter IV, volume II of the Board's rules, page 49, namely, 30th September and 31st December for 31st March and 30th June respectively.

No. 2.

THE following words should be expunged from form F of the appendix to chapter X (Waste Lands) of the Board's rules, Volume II, page 339 :—

"It also includes an estimated area of bighas of unreclaimed land situated as follows."

2. The following form of Haoladari lease under rule 4 of the rules for cultivation leases of small plots of waste lands in the Sunderbans, should be added as form F, to the appendix to the same chapter :—

F.

Form of Haoladari lease under rule 4 of the rules for cultivation leases of small plots of waste lands in the Sunderbans.

This Haoladari lease is granted by the Secretary of State for India in Council to his heirs, executors and assigns, for that portion of cultivated land in the Sunderbans estimated to contain bighas of 1,600 square yards, described and bounded as follows :—

On the north.
On the east.
On the south.
On the west.

It also includes an estimated arrea of bighas of unreclaimed land situated as follows :—

The conditions of this Haoladari lease are :—

First.—That this lease shall take effect from and the land shall be held free of assessment for two years from the said date.

Second.—That from the beginning of the third year to the end of the thirtieth year the lessee shall pay rents at the following annual rates, namely :—

From the beginning of the third to the end of the year rupees being at the rate of annas the bigha on the cultivated area specified above.

From the beginning of the year to the end of the year, rupees being at the rate of annas the bigha on the said area.

From the beginning of the year to the end of the year, rupees being at the rate of annas the bigha on the said area.

From the beginning of the year to the end of the year, rupees being at the rate of annas the bigha on the said area.

Third.—That, in addition to the unreclaimed land aforementioned, the lessee shall be at liberty to bring under cultivation any quantity of land adjoining his holding which he may find *bonâ fide* unoccupied.

Fourth.—That the lessee's holding shall be liable to measurement at the expiration of the fifth year from and again from time to time at the expiration of not less than five years from the date of the previous measurement, and that on each occasion all land found to be in his possession under cultivation in excess of the area originally assessed under the lease shall be assessed, but at no higher rates than the highest rate specified above in the second condition of this lease.

Fifth.—That at the end of the thirtieth year, and so on at the end of every period of thirty years, the lessee shall be entitled to a fresh lease for a further period of thirty years the rates of rent being similarly fixed on all lands which may then be found

to be in his possession under cultivation at such rates as are paid in the neighbourhood for similar lands by the under-tenants of grantees and landholders.

Sixth.—The Government retains its proprietory right in the land, but the tenure hereby leased shall be heritable and transferable, provided that notice of every transfer shall be given to the Sunderbans Commissioner, or other officer appointed by Government, within one month of its occurrence: the lessee shall be at liberty to sublet any portion of the land to cultivators; but he shall have no powers to create under-tenures or to divide his holding, &c., without the permission of the Sunderbans Commissioner or other officer appointed by Government.

Seventh.—That the Government reserves to itself the right to all minerals on the land together with such rights of way and other reasonable facilities as may be requisite for working, getting and carrying away such minerals.

Eighth.—That in the event of any boundary dispute, or dispute regarding right of way arising between the lessee of this plot and the lessee of any adjoining plot already leased under these rules, or which may subsequently be leased, the lessee shall be bound to submit such dispute to the decision of the officer exercising the powers of the Commissioner in the Sunderbans for the time being. The decision of such officer shall be appealable to the superior revenue authorities in due course, and the decision of the revenue authorities shall be accepted as final and binding on the lessees. The lessee shall have no claim against the Government for compensation or damages in respect of land having been included in this lease which has already been included in some previous lease, but the lessee shall be entitled to proportionate deduction of the assessment in respect of any land covered by this lease which may subsequently be discovered not to have been available for lease.

Ninth.—That the amount of assessment due on the land shall be paid year by year according to the instalments fixed in the schedule appended; and all arrears of such assessment shall be recoverable according to the laws in force for the time being regarding such holdings as this.

Tenth.—That the land shall be subject to any cesses, such as road and public works cesses, or any other already imposed, or which may hereafter be imposed by law.

Schedule of Instalments.

F. M. HALLIDAY, ESQ.

No. 3.

WITH reference to the notification of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, the following is to be added to chapter VII, volume II of the Board's Rules, and to the rules for the guidance of officers engaged in the administration of the Stamp Department.

No. 4741, dated 3rd September 1887, published at page 458, Part I of the *Gazette of India*, dated 10th September 1887.

To the end of Table I, Appendix C of chapter VII, volume II of the Board's Rules, and of the rules for the guidance of Stamp Officers, add :—

Description of instrument.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
Indemnity bonds or agreements given to railway authorities by consignees (when the railway receipt is not produced) in respect of the delivery of articles carried at half parcels rates, *i.e.*, fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishables.	Remitted.	No. 4741, dated 3rd September 1887 (Act I of 1879, section 8).

No. 4.

THE following correction is to be made in the table of selling prices of opium given in clause 10 of the Board's subsidiary opium rules, embodied in the Excise Manual, and the Board's Rules, volume II, and circulated with their circular order No. 8 of March 1887 :—

Correct the figures shown against "Midnapore" from "29" to "30."

No. 5.

THE following is added as clause 9 in section V, on page 83 of the Excise Manual, and in the same section, chapter XV on page 328 of the Board's Rules, volume I :—

"9. Khansamahs of dâk bungalows must take out a retail license (in Form No. 6B, Appendix A) to authorise them to retail imported spirituous and fermented liquors. These licenses are granted free of charge to cover sales on the premises to *bonâ fide* travellers making use of the dâk bungalows."

2. The annexed Form 6B is added in page 136 of the Excise Manual and in page 373 of the Board's Rules, volume I.

FORM 6B.

(See section V, clause 9.)

License for Retail vend of Imported wines and spirituous and fermented liquors in Dâk Bungalows.

Note.—The counterfoil of this license to be signed by the licensee and filed in the Collector's office.	District No. of license in Register No. 54. Name of vendor Locality of vend

Be it known to all concerned that A. B., khansamah of the dâk bungalow at is hereby authorised by the Collector of to sell imported wines, spirits, and fermented liquors by retail at the dâk bungalow situate at

It is required of A. B. as a condition of this license remaining in force that he duly and faithfully abide by the following articles :—

I.—That he confine the sale of the liquors above enumerated to travellers making use of the dâk bungalow for which this license is granted, and that all spirits or liquor sold be drunk in the premises.

II.—That he do not sell under colour of this license any spirituous or fermented liquors manufactured in this country.

III.—That he effect his sales only in the dâk bungalow for which this license is granted, and that he do not sell liquors in any other place.

IV.—That he maintain peace and good order within the precincts of the said dâk bungalow.

V.—That he do not wilfully adulterate or deteriorate any spirituous or fermented liquor sold by him, or sell the same knowing them to have been adulterated.

VI.—That he keep a regular account of all such sales and have it at all times ready for inspection by the officer to whom he periodically renders accounts of his ordinary receipts and expenditure.

VII.—Upon a breach of any of the above conditions the license shall be forfeited.

COLLECTORATE OF }
The 188 } *Collector.*

R. V. B.—Reg. No. 10771J—28—28-10-87.

OCTOBER 1887.

MR. REYNOLDS.

No. 6.

SOME difficulty having been experienced in carrying out the requirements of circular order No. 1 of November 1879, regarding the check to be exercised over the accounts kept by Nazirs, the Board, with a view to remove the difficulty, direct that the words "the Assistant or Deputy Collector in charge of the Nazir's Department" be substituted for the words "the Treasury Officer" in paragraph 8 of that circular order.

No. 7.

FOR the latter portion of clause 10, at page 61, volume II of the Board's Rules, commencing with the words "on the 1st November" and ending with the words "on the 15th January" substitute the following:—

"on the 1st May, and the copy to the Board on the 15th of that month. The Commissioner's annual report is, under Government order No. 385 T—M, dated 24th October 1887, due to the Board on the 15th July".

R. V. B.—Reg. No. 11184J—28—5 11-87.

NOVEMBER 1887.

Mr. Reynolds.

No. 1.

The attention of Government has been drawn to many cases of laxity in the encashment of bills in treasuries in which—

(*a*) the pay order was not signed by the Treasury Officer;
(*b*) there was a difference between the amount ordered for payment in figures and in words; and
(*c*) the pay order was for an amount differing from the total of the bill.

All these cases indicate culpable carelessness on the part of the Accountant and of the Treasury Officer, and in cases (*a*) and (*b*) of the Treasurer also. The Treasurer would also be responsible in cases falling under (*c*) if the amount he pays is not the amount named in the pay order.

2. As serious frauds may easily arise out of such carelessness and neglect, it has been directed by Government that the Accountant-General is to bring to the notice of Government every case of the kind which may occur in future, and to report at the same time the names of the officials concerned.

3. The Board think it desirable to call the special attention of all Revenue Officers to the orders of Government above mentioned.

No. 2.

The Board direct the special attention of all Revenue Officers and managers of estates to the steady decrease for the last three years in the percentage of recovery in Court of Wards' decrees, as exhibited in the following extract from paragraph 9 of the Government Resolution of the 5th September 1887 on the Legal Remembrancer's report on the legal affairs of the Government

Rev. Cir. Nov. 1887.

of Bengal for the year 1886-87, and they request that the work of realisation may be carried out with greater energy :—

"The amount of wards' decrees recovered during 1886-87, as compared with the realisations of the two preceding years, was as follows :—

		1884-85.	1885-86.	1886-87.
		Rs.	Rs.	Rs.
Amount under realisation	...	5,72,757	9,37,524	11,07,570
Realised during the year	...	1,02,253	1,69,179	1,63,806
Percentage of recovery	...	$19\frac{3}{5}$	18	$14\frac{7}{9}$

The Lieutenant-Governor is of opinion that the percentage of recovery * * * is exceedingly bad * * * * The Board of Revenue are of opinion that what is necessary to improve realisation is greater energy on the part of the officers in the Execution Department."

F. M. Halliday, Esq.

No. 3.

The following addition is made to the Board's Circular order No. 2 of April 1880, on page 171, appendix C of the Board's Excise Manual :—

"The retail sale of country spirits within the Dinapore cantonment is limited to one seer."

The following foot-note is added to Condition X of the license form No. 25 on pages 151 and 152, appendix A of the Board's Excise Manual, and on pages 386 and 387, apppendix A, Chapter XV of the Board's Rules, volume I :—

"*Foot note to Condition X.*—The retail sale of country spirits within the Dinapore cantonment is limited to one seer."

No. 4.

The attention of Revenue officers is drawn to the following notification of the Government of India, No. 5700, dated 26th October 1887, published at page 546, Part I of the *Gazette of India*, dated 29th October 1887

SEPARATE REVENUE—STAMPS.

The 26th October 1887.

No. 5700.—In exercise of the powers conferred by sections 9 and 56 of the Indian Stamp Act, 1879, the Governor-General in Council directs that the following shall be inserted after the words 'such officer' in rule 10 (*b*) of the rules promulgated by notification in this Department No. 1288, dated 3rd March 1882, 'or some Principal Assistant of such officer appointed by the Local Government from time to time in this behalf.' REV. CIR. NOV. 1887.

With reference to the above notification, the following is to be added after the words "such officer" in Rule 10 (*b*) of Chapter VII, page 185, volume II of the Board's Rules, and in Rule 10 (*b*), section 2, Chapter III, page 5 of the Stamp Manual. "Or some Principal Assistant of such officer appointed by the Local Government from time to time in this behalf."

E. D'S—Reg. No. 11714J—28—19-11-87.

NOVEMBER 1887.

F. M. HALLIDAY, ESQ.

No. 5.

THE special attention of Revenue officers is drawn to the following extract from the Government Resolution on the General Administration Report of the Chittagong Division for 1886-87, regarding prosecutions under the stamp law, and they are requested to report to the Board, every case of the kind referred to therein for the information of Government.

"With regard to prosecutions for evasion of the stamp law, Mr. Lyall remarks that many officers, to judge from the wording of their decisions and the sentences inflicted, seem to think that the offender is worthy of sympathy, and that it is a hardship that he should be prosecuted at all. Sir Steuart Bayley trusts that such an error of judgment is not really very common among Magisterial officers; in so far as it may be prevalent, the facts should be brought to the notice of Government in specific cases."

J. H. B.—Reg. No. 12907J—28—7-12-87.

DECEMBER 1887.

Mr. Reynolds.

No. 1

It has been brought to the notice of the Board that their circular No. 3 of December 1875, directing district officers not to receive copper coin from municipalities or from any other source (when not in payment of Government dues), for sums over fractions of a rupee, is not in accord with rules 3 to 7, chapter 28 of the Civil Account Code (4th edition). The Board therefore, at the instance of the Accountant-General, hereby cancel the circular order above mentioned.

F. M. Halliday, Esq.

No. 2.

In order to avoid the necessity of paying perpetual interest on deposits of money awarded as compensation for service lands of less than a bigha in area acquired for public purposes, as is at present required by clause 43 (*ii*) of the Board's Rules, Volume I, chapter IV, section I, the Board have, with the concurrence of Government, decided that the same procedure should be followed in the case of such lands as is now adopted in the case of service lands of a bigha or more than a bigha in area, under clause 43 (*i*), viz., that a piece of land similar in quantity and quality to that taken from the service-holder, should be acquired and made over to him.

2. The following clause is therefore to be substituted for rules 43, 43 (*i*) and 43 (*ii*):—

43. In cases in which the land held free or on a quit rent is held by a paik, or village chowkidar, or putwari, the value of the

holding should be separately assessed and recorded, and should be included in the total amount of compensation to be allowed in the award. The value so ascertained should not be paid to the service-holder, but should be applied for the purpose of purchasing another piece of land, similar in quality and quantity to the first piece, and situated adjacent to it, or in its immediate neighbourhood. If the amount is not sufficient to purchase the land required to compensate the holder of the service land, the difference should be made good by Government, and the amount charged to land revenue, care being taken that due economy is observed and unreasonable claims are not admitted. This second piece of land should be acquired under the provisions of the Act, and should be made over to the holder of the service land, to be held by him on the same terms as the original holding was held at the time of its acquisition. Meanwhile, interest at the rate of 6 per cent. per annum should be paid to the service-holder from the date on which he was dispossessed of his service land to the date on which the new piece of land is made over to him, the amount being charged to land revenue, and the bill submitted to the Board for transmission to the Accountant-General, Bengal, for audit.

MR. REYNOLDS.

No. 3.

THE Board desire to notify to all Revenue officers that they attach very great importance to the disposal, with all practicable despatch, of appeals and references relating to the annulment of sales of estates or shares for the recovery of arrears of land revenue and other public demands recoverable as arrears of land revenue.

2. The Board do not permit any avoidable delay to occur in dealing with cases represented to them under section 26 of Act XI of 1859. But it has come to their notice that Commissioners are not so careful as they should be to dispose speedily of cases coming before them. Instances continually occur in which appeals preferred to Commissioners under section 2 of Act VII (B.C.) of

1868 (which is a part of Act XI of 1859) against sales of estates or shares are allowed to remain pending before them for months without being heard.

3. The serious injury which may accrue to the parties and to the property concerned, so long as such appeals remain undecided and the eventual proprietorship of the estate or share is in doubt, is too obvious to require explanation in detail.

4. The Board therefore think it right to impress on Commissioners the necessity of giving precedence on their files to the appeals above indicated.

No. 4.

THE attention of all Revenue officers is specially drawn to the following observations recorded in the Government Resolution on the Board's Land Revenue Report for 1886-87 :—

Paragraph 7. Direct management of estates. * * * * "The large number of these estates (they amount to 1,617), and the fact that many of them have become Government property because they were in so declining a state as to be unable to pay the revenue assessed, renders it most difficult to introduce generally a system of management which can be considered satisfactory in every respect, and the Lieutenant-Governor hopes that all Revenue officers will interest themselves in securing the best results obtainable under the circumstances by making such ameliorations as it may be within their power to carry out."

Paragraph 8. Payment of land revenue by money-orders. * * * * "Every effort should be made to prevent such an incident as the sale of an estate for arrears of revenue in consequence of the rejection of a money-order on technical grounds."

Paragraph 10. Settlements. "The report of the Board does not indicate whether work of this class is promptly and efficiently dealt with, but there seems to be reason for believing that there is considerable room for improvement." Commissioners are requested to mention this in their future Land Revenue Reports.

* * * *. "One instance is given in the Board's report of a settlement made with five years' retrospective effect, and it is added that, as might have been expected, the ryots ask for remission on the ground of limitation. The Lieutenant-Governor would be glad to receive a special report showing the present practice in this respect; and in particular indicating, with regard to the 463 re-settlements effected in 1886-87, in what number of cases any interval occurred between the expiry of the last regular engagement (as distinguished from mere summary settlements) and the execution of that at present in force, with any suggestion that the Board may wish to offer for effecting an improvement in this respect." Commissioners are requested to submit, on an early date, a report on this point, with any suggestions for improving the present state of things.

Paragraph 13. *Acquisition of land for public purposes.* * * * * "This is a branch of the administration which requires very careful supervision to prevent undue delay, particularly where extra establishments are employed, and the payment of excessive prices. The report does not indicate how far the Board has been successful in these respects." Commissioners and Collectors are desired to do their best to prevent delay in completing proceedings and payment of excessive prices for land.

2. The attention of the Board has been drawn to the very general and incomplete character of the explanations which are often given by district officers in their annual returns and reports. Commissioners are requested to look more carefully into them before incorporating them in their own annual Land Revenue Reports.

No. 5.

THE following is to be added in continuation of the addition to clause 1 (*c*), section VII, chapter X, page 228, Board's Rules, Volume I, prescribed by paragraph 2 of circular order No. 1 of September 1887:—

"This prohibition does not apply to districts in which boats are required all the year round."

MESSRS. REYNOLDS AND HALLIDAY.

No. 6.

BY Circular Order No. 1 of November 1879, promulgating rules regarding Nazirs' Accounts, it was prescribed, among other things, that the nazir should keep a stock book showing the furniture, tents and stores under his charge, and accounting for all new purchases and sales, &c., of old stock. No form of stock book was, however, prescribed.

2. The Government of India having directed that returns of valuable ordnance and other stores in the custody of civil officers are to be submitted to, and checked by, the proper administrative officers, instead of the Accountant-General or the Comptroller and Auditor-General as heretofore, the following clauses should be added at the end of section XII, chapter IX, Volume I of the Board's Rules:—

"31. The returns of valuable ordnance and other stores in the custody of the officers named below are in future to l submitted to the Board in the form prescribed in rule 3, chapt 10 of the Civil Account Code (3rd edition):—

Commissioners.
Collectors and Magistrates.
Collectors of Customs.
Deputy Commissioners.
Commissioner of Sunderbuns.
Superintendent of Salt Golahs.
Opium Agents.
Sub-Deputy Opium Agents.
Shipping Master, Calcutta.
Superintendent of Stamps and Stationery.

"The instructions contained in rules 3 and 4 of the chapter of the Civil Account Code above quoted, in respect of the several kinds of articles to be brought on to the stock book, of the submission of annual memoranda, and of a complete return every fifth year, are to be strictly followed.

"32. The rules of the Civil Account Code referred to are reproduced for facility of reference, with such modifications as the change of practice for the check of returns by administrative officers in lieu of the Account Department necessitates.

STOCK BOOK.

A stock book in the subjoined form will be kept by every civil officer, showing the live-stock, European and other stores, and moveable property in his custody, including iron safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufacture, scientific and mathematical instruments, boats, vehicles, horses and elephants; but articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes), books, and articles of petty value, stores (such as stationery) supplied for consumption, and stamps, opium, and other stores supplied for sale, for the audit of which there are independent arrangements, should not be shown in the stock book.

Stock book of the *of*

Date of receipt.	Name of article, with description.	Number of pieces.	Cost.	Initials.	Date of disposal.	Value realised.	Initials.

This form should be ruled on ordinary foolscap.

1. In case of stock on hand at the opening of the original register, it is only necessary to give date of receipt for tents and other articles which are renewed after fixed periods.

2. Of muskets and similar articles, large numbers may be received at one time; a column for number has therefore been provided, and if all are not returned into store at once, the

number returned at each time should be noted in the column of date of disposal.

3. If the value credited by the Ordnance Department for returned stores be not known to the officer who returned them, the column of value realised will be blank in his register.

4. In the columns provided for initials, the initials of the head of the office will be set against each entry in the original register, in the copy filed in the Board's office the entries will be initialed by the clerk responsible for making them, who also should note the number of the voucher and the name of the account from which the item is taken.

5. Surgical instruments, for the audit of which independent arrangements exist in the Military Department, need not be included in the stock book.

6. Instruments issued by the Mathematical Instrument Department must be brought on the stock book and shown in the returns.

ANNUAL RETURNS.

Every fifth year (1891, 1896, &c.) a complete return is to be submitted, compiled from the stock book, showing the stores in hand on the 31st March, and signed by the head of the office. Every intermediate year a memorandum is to be forwarded to the Board showing every increase and decrease.

"33. Elephants are to be included in these returns. The information required is to be given under three heads, showing for each elephant (1) name, (2) when purchased or otherwise obtained by Government, (3) cost of monthly keep, including servants and food:—

Head 1—Elephants in the possession of the reporting officer throughout the year.

" 2—Elephants received during the year.

" 3—Elephants removed from the list during the year (showing what has become of them)."

F. M. HALLIDAY, ESQ.

No 7.

REGISTER No. 5 (25) on page 276 of the Board's Rules, volume I, is a Register of Land Acquisition cases. No mention of this Register has, however, been made anywhere in the Land Acquisition Rules. The following rule is, therefore, added to the Board's Rules, volume I chapter IV, section 1, as clause 22A, and the Register is added as an appendix V to the rules:—

22A.—All officers employed in acquiring land are to keep a register of Land Acquisition cases in the form given in appendix V.

APPENDIX V.

[See section 1, clause 22A.]

Register of Land Acquisition cases under Act X of 1870.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Serial number.	Page of Gazette where declaration under section 6 of Act X of 1870 is to be found.	Name of claimant.	Area of land in acres, and name of estate.	Purpose for which land is taken by Government.	Date of institution of case.	Value awarded by Collector and date of award.	Date of reference to the Civil Court.	Amount of compensation given by Civil Court, and date of order.	Amount of costs and assessors' fees paid by Collector under sections 32 and 33.	Result of appeal under section 35.	Date of payment.	Abatement of revenue, if any, and date from which it takes effect.	REMARKS.

Note.—Columns 8 to 11 inclusive will only be filled up in the event of a reference being made to the Civil Court.

No. 8.

STRIKE out the last sentence, beginning with "This certificate," of rule 10 (*i*), section II, on pages 71 and 317 of the Excise Manual and the Board's Rules, Volume I, respectively.

No. 9.

IT has been reported to the Board that there was slight loss of weight in some of the opium cakes in a certain district. From enquiries made it is clear that this was due to loss of moisture owing to long storage. It is therefore very necessary that an unnecessarily large stock should not be kept in reserve, and that the chests should invariably be issued in the order of their receipt. The reserve should in no case exceed the scale laid down in Rule 4, of the Subsidiary (Opium) Rules.

No. 10.

THE attention of all revenue officers is drawn to the rules for the custody, supply, and sale of stamps of all descriptions, published at pages 738 to 743, Part I of the *Calcutta Gazette*, dated 17th August 1887, and also to the notification, dated 19th November 1887, published at page 948, Part 1 of the same Gazette, dated 23rd idem; and they are informed that these rules are to be considered as being in force in place of the corresponding rules contained in sections VI, VII, VIII, and IX of chapter VII, volume II of the Board's Rules, pages 194 to 199, and in sections VI, VII, VIII, and IX of the Stamp Manual, pages 16 to 22.

No. 11.

THE following correction is to be made in the Board's Circular Order No. 3 of September 1887, and in clause 7, section II, on pages 70 and 315 of the Excise Manual and the Board's Rules, volume I, respectively :—

Correct the sentence "A detailed list of shops should also be submitted in the subjoined form" to "An abstract list of shops should also be submitted in the subjoined form."

No. 12.

No. 6035, dated the 16th November 1887, published at page 585, Part I, of the *Gazette of India*, dated 19th November 1887.

WITH reference to the notification of the Government of India noted in the margin, and issued under section 8 of the Indian Stamp Act, 1879, the following is to be added to Chapter VII, volume II of the Board's Rules, and to the Rules for the guidance of officers engaged in the administration of the Stamp Department:—

To the end of Table I, appendix C of Chapter VII, volume II of the Board's Rules, and the Rules for the guidance of Stamp Officers, add—

DESCRIPTION OF INSTRUMENT.	Stamp duty remitted or reduced.	Number and date of notification (with law under which issued).
Receipts given by opium cultivators or their representatives, and by *lumberdars* and *khattadars* in the Behar and Benares Agencies for money paid to them by Government as advances for the cultivation of opium.	Remitted ...	No. 6035, dated the 16th November 1887, Act I of 1879.

No. 13.

No. 4347, dated 26th November 1886, published at page 712, Part I, of the *Gazette of India*, dated 27th November 1886.

WITH reference to the Notification of the Government of India noted in the margin, and issued under section 35 of the Court Fees Act, 1870, the following should be added to chapter VII, volume II of the Board's Rules, and to the Rules for the guidance of officers engaged in the administration of the Stamp Department :—

To the end of Table II, Appendix C of chapter VII, volume II of the Board's rules and of the Rules for the guidance of Stamp Officers, add—

Description of document.	Stamp fee remitted or reduced.	Number and date of notification.
Application presented by any person for the return of a document filed by him in any court.	Remitted	No. 4347, dated 26th November 1886.

J. H. B.—Reg. No. 13614J—28—24-12-87.